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- to collect statistical information on the not-for-profit sector,
- to improve the quality of statistical data provided on the not-for-profit sector, and
- to provide a variety of services utilizing this data to not-for-profit organizations, researchers and the general public.

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NON-PROFIT SERVICE ORGANIZATIONS: 1982

As Assembled By The

National Center For Charitable Statistics

From The 1982 Census Of Service Industries Conducted By

The U.S. Bureau Of The Census

National Center For Charitable Statistics
1828 L Street, N.W.
Washington D.C. 20036

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PREFACE

This publication is the culmination of a joint effort between the National Center for Charitable Statistics and the Bureau of the Census. The tables were extracted from the 1982 Census of Service Industries reports for the 50 states, the District of Columbia, and the U.S. Summary. The National Center for Charitable Statistics initiated the project to present a consolidated set of geographic area tables for the tax-exempt service industries.

The Bureau of the Census was pleased to cooperate with the National Center for Charitable Statistics on this project.

JOHN G. KEANE
Director
Bureau of the Census

FOREWORD

As part of the 1977 Census of Service Industries' program, the U.S. Bureau of the Census published a separate report on non-profit organizations entitled "Tax-Exempt Service Organizations", SC77-S-10. In bringing together information on tax-exempt organizations in one place, the report greatly facilitated user access to the data on non-profit organizations. Unfortunately, because of budgetary restraints, the Bureau of the Census has chosen not to issue a similar report for the 1982 Census of Service Industries, but to include data for tax-exempt service organizations in its geographic area series for the United States and individual states. From the Census point of view, this was a reasonable and satisfactory compromise; however, the Board of Directors of the National Center for Charitable Statistics recognizing the usefulness of the 1977 report on tax-exempt organizations, approved the preparation of this present report that assembles a substantial part of the unique information on tax-exempt service organizations appearing in the Bureau's publications of the 1982 Census of Service Industries.

The contents of this report, with very few exceptions, consist of Census textual and tabluar materials published in the U.S. Bureau of the Census reports comprising its Geographic Area Series carrying the code SC82-A-1 thru 52, the latter being a summary report for the United States. For the user's information, we have added summary statistics on tax-exempt service organizations from the 1977 Census of Services for the United States and the individual states and District of Columbia. For purposes of illustration and information, and of particular relevance to the present report, questionnaires for nursing and other health care facilities (CB-8004), social services (CB-8300), and membership organizations (CB-8600) were substituted for an illustrative questionnaire appearing in Appendix B of the official Census reports. Because the present report is geared to non-profit service organizations, minor modifications to the official Census reports, mostly of an editorial nature, were made to eliminate specific references to items which either do not appear in this report or to statements that do not bear on the intent of this report. For the full text accompanying the 1982 Census of Service Industries, readers are referred to official Bureau of the Census publications on the subject.

Also included in the present report for the United States and individual states is a table from the 1977 Census of Service Industries summarizing data for the non-profit service industries. Users of this report who are interested in making limited comparisons between the results from the 1977 and 1982 Census of Service Industries can do so for the industries that are canvassed in both censuses. In the 1977 Census of Service Industries, but not in the one for 1982, the Bureau of the Census included the following Standard Industrial Codes (SIC): hospitals (SIC 806), elementary and secondary schools (SIC 821), labor unions and similar organizations (SIC 863), political organizations (SIC 865). Arrangement of passenger transportation (SIC 4722), which was included in the 1977 Census of Service Industries, now appears in the 1982 Census of Transportation. The 1977 and 1982 Census of Service Industries did not cover religious organizations (SIC 866), private households (SIC 881), and governmental organizations classified in the covered industries.

The industries canvassed in 1977 but not in 1982 represent a substantial part of the different components comprising tax-exempt (non-profit) service organizations. The establishments, expenses, payroll entire year, payroll first quarter, and paid employees for the week including March 12 represented the following types of non-profit service organizations:

Item		Percent of total
Total tax-exempt service organizations in 1977 Census		
Establishments (number)	165,614	100.0
Expenses ($1,000)	85,371,577	100.0
Payroll entire year ($1,000)	41,690,865	100.0
Payroll first quarter ($1,000)	9,949,533	100.0
Paid employees for week including March 12 (number)	4,950,531	100.0
Tax-exempt service organizations in 1977 Census but not in 1982 Census		
Establishments (number)	33,217	20.1
Expenses ($1,000)	56,098,683	65.7
Payroll entire year ($1,000)	28,575,827	68.5
Payroll first quarter ($1,000)	6,855,243	68.9
Paid employees for week including March 12 (number)	3,163,714	63.9

As can be seen from the above tabulation, the elimination of the group of non-profit service organizations from the 1982 Census of Service Industries severely hampers an assessment of the changes that occurred among total non-profit service organizations between 1977 and 1982. In omitting hospitals, elementary and secondary schools, and colleges, universities, professional schools, and junior colleges, the argument was advanced that there were alternative sources of acceptable information and the action taken would reduce duplication of effort. While this appears to be a reasonable position in view of budgetary constraints, the Census does serve both as an independent audit of the statistics collected from the other programs and presents a unified picture for an important sector on American society. In line with one of the important purposes of the National Center for Charitable Statistics — to improve the quality of statistical data provided on the not-for-profit sector — the Center strongly recommends that the Bureau of the Census should reinstate those industries that were dropped from the 1982 Census, particularly hospitals (SIC 806), elementary and secondary schools (SIC 821) and colleges, universities, professional schools and junior colleges (SIC 922) in its 1987 Census of Service Industries.

It is a pleasure to acknowledge the support and cooperation received from the Bureau of the Census in the publication of this volume. The National Center for Charitable Statistics looks forward to a continuing and fruitful relationship between government and the National Center for Charitable Statistics in the collection and reporting of statistics on not-for-profit organizations.

Finally, we want to thank Linda Johnson, Assistant to the Executive Director, who prepared this volume for publication.

Virginia Hodgkinson
Executive Director

Murray Weitzman
Consultant

INTRODUCTION

Economic Censuses Over Time

The early beginnings of America's industrial output were first measured in the United States in the 1810 Decennial Census and again in 1820, when questions on manufacturing were included with those for population. Beginning with the 1840 Decennial Census, there were enumerations of manufactures and mineral industries at 10-year intervals up to and including the year 1900 for manufactures and 1940 for mineral industries. The latter census was again taken for 1954, 1958, 1963 and 1967.

Because of the increasing dominance of manufacturing in the early 20th century, Congress directed that quinquennial censuses of manufactures be taken beginning in 1905. However, from 1919 through 1939, these censuses were conducted every 2 years. The need for war-related current surveys in the early 1940's postponed the next census of manufactures until 1948 (for 1947). That census was again taken for 1954, 1958, 1963 and 1967.

Retail and wholesale trade data were first collected in 1930, and in 1933 information on selected service industries was added to the data-collection operation. These business censuses, as they were called, were again taken for 1935, 1939 (as part of the 1940 decennial program), 1948, 1954, 1958, 1963 and 1967.

Information on construction industries was first obtained in 1930 and again for 1935 and 1939. Data for the full spectrum of construction industries were not gathered again until 1968 (for 1967).

The need for transportation data to supplement information available from existing governmental or private sources was recognized by Congress in the late 1950's and early 1960's. The census of transportation (consisting of several surveys) was first taken for 1963 and again for 1967.

Since 1967, all of the above censuses have been taken quinquennially as part of the Census Bureau's economic census program. (For the 1977 censuses, the coverage of the service industries was broadened from "selected services" to all services, except religious organizations and private households. A total of 41 additional four-digit standard industrial classifications (SIC's) in 7 SIC major groups was added to the scope of the census. While most of the industries included for the first time for 1977 were covered again for 1982, some were not, i.e., hospitals; elementary and secondary schools; colleges, universities, and professional schools; junior colleges and technical institutes; labor unions and similar labor organizations; and political organizations.)

The first manufacturing census for an outlying area was conducted in Puerto Rico for the year 1909. Thereafter, with the exception of 1929, a census was taken at 10-year intervals through 1949. The first censuses of retail trade, wholesale trade, and selected service industries in Puerto Rico were conducted for 1939. These censuses also were taken for the years 1949, 1954, 1958, 1963 and 1967. A census of construction industries was first introduced in Puerto Rico for 1967. These censuses of Puerto Rico have been taken since then for the years 1972, 1977 and 1982.

Censuses of manufactures, retail trade, wholesale trade, and selected service industries were conducted in Guam and the Virgin Islands of the United States for 1958, 1963, 1967, 1972, 1977 and 1982. Censuses of mineral industries were taken in the Virgin Islands of the United States for the years 1958, 1963 and 1967 but not since that time. A census of construction industries was also undertaken in these areas for 1972, 1977 and 1982.

Retail trade, wholesale trade, selected service industries, manufacturing, and construction industries were canvassed for the first time in the Northern Mariana Islands in 1983 (for 1982).

For 1982, the economic censuses and agriculture censuses were conducted concurrently.

Uses of the Economic Censuses

The economic censuses are the major source for facts about the structure and functioning of the Nation's economy and provide essential information for government, business, industry, and the general public. They provide an important part of the framework for such composite measures as the gross national product, input-output measures, indexes of industrial production, and indexes measuring productivity and price levels. Information from the censuses is used to establish sampling frames and as benchmarks for current surveys of business activity, which are essential for measuring short-term economic conditions.

State and local governments use census data to assess business activities within their jurisdictions. The private sector uses the data to forecast general economic conditions; analyze sales performance; lay out sales territories; allocate funds for advertising; decide on locations for new plants, warehouses, or stores; and measure potential markets in terms of size, geographic areas, kinds of business, and kinds of products made or sold.

Following every census, thousands of businesses and other users purchase reports. Likewise, census facts are widely disseminated by trade associations, business journals, and newspapers. Volumes containing census statistics are available in most major public and college libraries. All 1982 data are available on microfiche from the U.S. Government Printing Office and most data on computer tape from the Census Bureau. Finally, the more than 50 State Data Centers also are suppliers of economic census statistics.

Authority and Scope of the Economic Censuses

The economic censuses are required by law under title 13 of the United States Code, sections 131, 191 and 224, which directs that they be taken at 5-year intervals for the years ending in 2 and 7. The 1982 Economic Censuses covered manufacturing, mining, construction industries, retail trade, wholesale trade, service industries, and selected transportation activities. Special programs also cover minority-owned and women-owned businesses. The next economic censuses are scheduled to be taken in 1988 for the year 1987.

Census of Service Industries

The 1982 Census of Service Industries, part of the 1982 Economic Censuses, covered service industries as defined in the Standard Industrial Classification (SIC) Manual, **except**

hospitals (SIC 806), elementary and secondary schools (SIC 821), colleges, universities, professional schools and junior colleges (SIC 822), labor unions and similar labor organizations (SIC 863), political organizations (SIC 865), religious organizations (SIC 866), private households (SIC 881), and governmental organizations classified in the covered industries.

Data in the 1982 Census of Service Industries are presented for establishments in the following classifications:

SIC Code	Title
70	Hotels, rooming houses, camps and other lodging places
72	Personal services
73	Business services
75	Automotive repair, services, and garages
76	Miscellaneous repair services
78, 79	Amusement and recreation services, including motion pictures
80, ex. 806	Health services, except hospitals
81	Legal services
823, 4, 9	Selected educational services
83	Social services
84	Noncommercial museums, art galleries, and botanical and zoological gardens
861, 2, 4, 9	Selected membership organizations
89	Miscellaneous services

This report presents data for service establishments of firms which are exempt from Federal income tax under provisions of section 501 of the Internal Revenue Code.

Many of the "kinds of business" or operation included in the Census of Service Industries are not commercial in the sense of a "for-profit" activity; and the terms used to describe commercial business units often are not descriptive of such services. However, in the aggregate measurement of the production and delivery of goods and services in the economy, an attempt is made to maintain as much conformity of measures as practicable. Therefore, while some of the data measures, concepts or terms (such as "business", "establishment", and "firm") are not usually associated with many of the noncommerical and professional activities, it must be recognized that they refer to an economic unit, such as a physical location or legal entity, involved in the production or distribution of goods or rendering services.

For the 1982 Census of Service Industries, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees and legal form of organization. In addition, more detailed information for selected kinds of business was obtained on the various questionnaires.

Appendix A gives a more detailed explanation of census coverage and methodology.

Census Disclosure Rules

In accordance with Federal law governing census reports, no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure, so this information may be released even though other information is withheld.

Geographic Areas Covered

This report presents data for the following areas:

1. The United States as a whole.

2. Each State and the District of Columbia.

3. Each standard consolidated statistical area (SCSA) defined by the Office of Management and Budget as of January 1, 1982, meeting the criteria published in the 1975 Standard Metropolitan Statistical Areas manual or Federal Register, January 3, 1980, Vol. 45, No. 2. An SCSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous standard metropolitan statistical areas which have a population of at least 1,000,000 and which meet specific criteria of urban character and of social and economic integration.

4. Each standard metropolitan statistical area (SMSA) defined by the Office of Management and Budget as of January 1, 1982, meeting the criteria published in the 1975 Standard Metropolitan Statistical Areas manual or Federal Register, January 3, 1980, Vol. 45, No. 2. An SMSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants. Each SMSA consists of one or more counties meeting standards of metropolitan character; in New England, cities and towns rather than counties are the component geographic units.

5. The area within the State outside standard metropolitan statistical areas.

Dollar Values

All dollar values presented in this report are expressed in current dollars, i.e., 1982 data are expressed in 1982 dollars and 1977 data in 1977 dollars. Consequently, when making comparisons to prior years, users of the data should consider the inflation that has occurred.

Reliability of Data

All data compiled in this report originated from either census questionnaires or administrative records of other Federal agencies and, therefore, are not subject to sampling errors. However, the data are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage and estimation for missing or misreported data.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Bureau of the Census obtains on computer tape limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for small employers and other establishments for which responses were not received in time for publication. For an indication of the extent that data included in this report were obtained from the administrative records of other Federal agencies and from estimation, rather than reports directly from respondents, see appendix E. Also, see appendix A for a more detailed explanation of census coverage and methodology.

Microfiche and Computer Tapes

The data in this report are also available on microfiche and computer tapes. Microfiche reports are sold by the U.S. Government Printing Office. Computer tapes are sold by the Data User Services Division, Customer Services (Tapes), Bureau of the Census, Washington, D.C. 20233.

Special Tabulations

Special tabulations of data collected in the 1982 Census of Service Industries may be obtained, depending on availability of time and personnel, on computer tape or in tabular form. The data will be in summary form and subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business or other data for individual business establishments or companies) as are the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief, Business Division, Bureau of the Census, Washington, D.C. 20233.

To discuss a special tabulation before submitting specifications, call 301-763-5282.

Hints in Using This Report

This report is organized in two parts: Part A covers the statistics presented in the 1982 Census of Service Industries, United States, SC 82-A-52, and Part B presents similar data for individual states and the District of Columbia, SC 82-A-1 to 51. In order to provide comparisons of the service industries canvassed in the 1977 and 1982 censuses, Table 7. Summary Statistics for the United States: 1977 is included in Part A, and Table 6. Summary Statistics for the State: 1977 is included in Part B for each of the fifty states and District of Columbia.

For easy reference to the official Bureau of the Census reports on the 1982 Census of Service Industries, Geographic Area Series, the same table numbers as they appear in the Census reports, except for two appendix tables, are retained in the present report. Because of the very large number of pages required to present individual state data by

Standard Metropolitan Statistical Areas (SMSA's), (Table 4b in official Census reports for individual states) are not shown here. A footnote to Table 5b. for each state, indicates that Table 5b. in Part A contains data on the number of establishments and revenue for tax-exempt service organizations by Standard Consolidated Statistical Areas (SCSA's) by Standard Industrial Classification (SIC) codes.

Parts A and B each has at its beginning a users' guide for locating statistics by table number, geographic area and data items. As indicated in the foctnotes to the users guides, the reader is referred to specific places in the report for specification of terms used to describe information contained in this report.

Pages in this report are numbered consecutively at the bottom of each page. For clearer identification of the political boundaries to which the data pertain, pages in the upper right hand corner are numbered consecutively within political boundaries that are usually identified by abbreviations. For each state and each table, the number in the upper right hand corner is the same.

The following abbreviations and symbols are used in this publication:

—	Represents zero.
(D)	Withheld to avoid disclosing data for individual companies; data are included in broader kind-of-business totals.
(NA)	Not available.
(NC)	Not comparable.
(X)	Not applicable.
n.e.c.	Not elsewhere classified.
pt.	Part.
r	Revised.
SIC	Standard Industrial Classification.
SCSA	Standard Consolidated Statistical Area.
SMSA	Standard Metropolitan Statistical Area.

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PART A

United States

SUMMARY

USERS' GUIDE FOR LOCATING STATISTICS IN PART A OF THIS REPORT

BY TABLE NUMBER

Information shown in tables	Table						
	1b	2b	3b	4b	5b	6b	7 (Summary US Statistics: 1977)
GEOGRAPHIC AREAS [1/]							
The United States	X	X	X	X	X	X	X
SCSA's					X		
SMSA's					X	X	
Each State				X			
DATA ITEMS [2/]							
Establishments	X	X		X	X		X
Revenue	X			X	X	X	
Expenses		X					X
Annual payroll	X	X					X
First quarter payroll	X						X
Paid employees for pay period including March 12	X						X
1977 to 1982 comparative statistics (expenses, payroll)		X					
Revenue per establishment			X				
Expenses per establishment			X				
Revenue per employee			X				
Expenses per employee			X				
Annual payroll per employee			X				
SMSA's ranked by volume of revenue						X	

1/ See Geographic Areas Covered, Introduction.
2/ See Explanation of Terms, Appendix A.

SUMMARY OF FINDINGS

ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX

Data from the census show that the United States' service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling $61.5 billion, expenses of $54.5 billion, and payroll of $23.1 billion in 1982.

For establishments in the tax-exempt category, civic, social, and fraternal associations had revenue of $6.3 billion. Other leading classifications were individual and family social services with revenue of $5.5 billion; and nursing and personal care facilities, $4.8 billion.

For 1982, revenue of service establishments in the United States averaged $418 thousand per establishment. Nursing and personal care facilities had average revenue of $1.6 million; noncommercial educational, scientific, and research organizations averaged $1.5 million; and outpatient care facilities, $887 thousand.

There were 2,280,054 paid employees (full- and part-time) working in establishments of organizations exempt from Federal income tax as of mid-March 1982. Civic, social, and fraternal associations had 295,792 employees; nursing and personal care facilities, 283,232; and individual and family social services, 244,034.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the United States: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**147 061**	**61 488 432**	**23 141 949**	**5 409 509**	**2 290 054**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**4 148**	**542 710**	**155 340**	**32 691**	**22 820**
7011 pt.	Hotels	154	74 024	28 102	6 261	3 930
7032	Sporting and recreational camps	1 113	187 767	61 000	9 680	6 443
704	Organization hotels and lodging houses, on membership basis	2 881	280 919	66 238	16 750	12 447
7391, 2, 7	**Research, testing, and consulting services**	**959**	**2 604 082**	**1 250 790**	**299 640**	**53 550**
7391	Research and development laboratories	228	1 964 701	956 214	229 010	36 393
7392	Management, consulting, and public relations services	566	528 325	230 668	55 224	13 435
7397	Testing laboratories and facilities	165	111 056	63 908	15 106	3 722
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**10 526**	**6 665 364**	**2 105 261**	**442 110**	**213 821**
792	Producers, orchestras, and entertainers	1 610	1 098 099	472 044	110 801	41 581
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	846	453 139	156 693	36 196	14 305
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	764	644 960	315 351	74 605	27 276
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	2 387	2 596 934	490 774	112 121	61 309
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	367	228 036	100 182	21 677	27 964
84	Noncommercial museums, art galleries, and botanical and zoological gardens	2 020	2 368 928	390 592	90 444	33 345
8411	Noncommercial museums and art galleries	1 910	2 267 805	352 188	81 554	30 619
8421	Noncommercial arboreta, botanical and zoological gardens	110	101 323	38 404	8 890	2 726
7997	Membership sports and recreation clubs	6 054	2 683 728	1 090 604	212 548	107 189
7999 pt.	Fairs	475	286 573	51 839	6 642	3 542
805, 8, 9	**Selected health services**	**10 010**	**10 882 200**	**5 196 519**	**1 211 041**	**476 224**
805	Nursing and personal care facilities	3 046	4 840 159	2 597 242	605 185	283 232
8051	Skilled nursing care facilities	1 528	3 510 227	1 881 162	438 444	194 373
8059	Nursing and personal care facilities, n.e.c.	1 518	1 329 932	716 080	166 741	88 859
806	Outpatient care facilities	4 739	4 202 214	1 656 783	391 365	108 926
809	Health and allied services, n.e.c.	2 225	1 839 827	942 494	214 491	84 066
81	**Legal aid societies and similar legal services**	**1 302**	**442 188**	**251 584**	**61 454**	**14 462**
823, 4, 9	**Selected educational services**	**4 263**	**1 198 166**	**487 186**	**119 385**	**82 704**
823	Libraries and information centers	1 338	292 577	127 736	30 644	12 897
824	Correspondence schools and vocational schools	822	235 372	96 370	23 900	10 715
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	801	228 900	93 300	23 198	10 414
8243, 4	Data processing, business, and secretarial schools	21	6 572	3 070	702	301
829	Schools and educational services, n.e.c.	2 103	670 217	263 060	64 841	29 092
83	**Social services**	**52 571**	**19 958 937**	**7 521 494**	**1 773 275**	**903 878**
835	Child day care services	12 676	1 529 931	889 369	214 560	135 269
832, 3, 6, 9	Other social services	39 895	18 429 006	6 632 125	1 558 715	768 609
832	Individual and family social services	17 236	5 459 576	2 276 567	540 342	244 034
833	Job training and vocational rehabilitation services	4 425	2 277 531	1 203 997	277 171	209 507
836	Residential care	7 633	3 372 837	1 585 643	366 105	173 516
839	Social services, n.e.c.	10 601	7 319 062	1 585 918	375 097	141 552
861, 2, 4, 9	**Selected membership organizations**	**61 336**	**18 290 285**	**5 196 359**	**1 239 062**	**492 923**
861	Business associations	12 109	4 640 115	1 487 893	356 119	80 174
864	Civic, social, and fraternal associations	35 457	8 271 122	2 077 873	489 522	295 792
862, 9	Other membership organizations	13 771	5 379 048	1 650 593	393 421	116 957
862	Professional membership organizations	5 194	2 565 829	728 204	173 756	41 391
869	Membership organizations, n.e.c.	8 577	2 813 219	922 389	219 665	75 566
892	**Noncommercial educational, scientific, and research organizations**	**1 948**	**2 904 500**	**977 456**	**250 861**	**49 873**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the United States: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**147 081**	**(NC)**	**54 521 956**	**(NC)**	**(X)**	**23 141 949**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**4 148**	**(NC)**	**512 945**	**(NC)**	**(X)**	**155 340**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**959**	**(NC)**	**2 612 283**	**(NC)**	**(X)**	**1 250 790**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**10 526**	**(NC)**	**5 106 601**	**(NC)**	**(X)**	**2 105 261**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**10 010**	**8 683**	**10 437 899**	**4 764 191**	**119.1**	**5 196 519**	**2 516 114**	**106.5**
805	Nursing and personal care facilities	3 046	2 331	4 752 224	2 215 866	114.5	2 597 242	1 203 242	115.9
806	Outpatient care facilities	4 739	4 178	3 957 040	1 805 082	119.2	1 656 783	918 115	80.5
809	Health and allied services, n.e.c.	2 225	2 174	1 726 635	743 243	132.6	942 494	394 757	138.8
81	**Legal aid societies and similar legal services**	**1 302**	**1 101**	**420 901**	**258 994**	**62.5**	**251 564**	**153 198**	**64.2**
823, 4, 9	**Selected educational services**	**4 263**	**4 108**	**1 150 449**	**702 447**	**63.8**	**487 166**	**315 434**	**54.4**
83	**Social services**	**52 571**	**40 983**	**16 455 274**	**8 294 908**	**98.4**	**7 521 494**	**4 124 216**	**82.4**
835	Child day care services	12 676	10 641	1 493 927	829 218	80.2	889 369	494 752	79.8
832, 3, 8, 9	Other social services	39 895	30 342	14 961 347	7 465 690	100.4	6 632 125	3 629 464	82.7
861, 2, 4, 9	**Selected membership organizations**	**61 336**	**58 125**	**15 092 862**	**8 489 457**	**77.8**	**5 196 359**	**3 072 959**	**69.1**
861	Business associations	12 108	11 748	4 650 881	2 308 350	101.5	1 467 893	821 637	78.7
864	Civic, social, and fraternal associations	35 457	34 121	5 557 496	3 606 489	54.1	2 077 873	1 341 523	54.9
862, 9	Other membership organizations	13 771	12 256	4 884 483	2 574 618	89.7	1 650 593	909 799	81.4
892	**Noncommercial educational, scientific, and research organizations**	**1 946**	**1 914**	**2 732 752**	**1 437 290**	**90.1**	**977 456**	**594 724**	**64.4**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the United States: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**418 115**	**26 968**	**370 744**	**23 913**	**10 150**	**16**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**130 837**	**23 782**	**123 681**	**22 478**	**6 807**	**6**
7391, 2, 7	**Research, testing, and consulting services**	**2 715 414**	**48 629**	**2 723 966**	**48 782**	**23 357**	**56**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**633 229**	**31 202**	**485 142**	**23 905**	**9 855**	**20**
805, 8, 9	**Selected health services**	**1 087 133**	**22 851**	**1 042 747**	**21 918**	**10 912**	**48**
805	Nursing and personal care facilities	1 569 021	17 069	1 560 152	16 779	9 170	93
806	Outpatient care facilities	866 730	38 579	834 995	36 328	15 210	23
809	Health and allied services, n.e.c.	626 889	21 886	776 915	20 563	11 211	38
81	**Legal aid societies and similar legal services**	**339 622**	**30 576**	**323 273**	**29 104**	**17 395**	**11**
823, 4, 9	**Selected educational services**	**281 062**	**22 734**	**269 868**	**21 828**	**9 243**	**12**
83	**Social services**	**379 657**	**22 081**	**313 010**	**18 205**	**8 321**	**17**
835	Child day care services	120 695	11 310	117 855	11 044	6 575	11
832, 3, 8, 9	Other social services	461 938	23 977	375 018	19 465	8 629	19
861, 2, 4, 9	**Selected membership organizations**	**265 691**	**33 048**	**246 069**	**30 619**	**10 542**	**8**
861	Business associations	383 227	57 876	384 116	58 010	18 309	7
864	Civic, social, and fraternal associations	176 868	21 201	156 739	18 789	7 025	8
862, 9	Other membership organizations	390 607	45 992	354 693	41 763	14 113	8
892	**Noncommercial educational, scientific, and research organizations**	**1 492 549**	**58 239**	**1 404 292**	**54 795**	**19 599**	**26**

[1]Based on number of employees for pay period including March 12.

Table 4b. Establishments and Revenue of Firms Exempt From Federal Income Tax for the States: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Total		Hotels, camps, and membership lodging (SIC 7011 pt., 7032, 704)		Research, testing, and consulting services (SIC 7391, 2, 7)		Selected amusement, recreation, and related services (SIC 792, 7997, 7999 pt., 84)		Selected health services (SIC 805, 8, 9)			
									Total		Nursing and personal care facilities (SIC 805)	
	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)
United States	**147 061**	**61 488 432**	**4 148**	**542 710**	**959**	**2 604 082**	**10 526**	**6 685 364**	**10 010**	**10 682 200**	**3 046**	**4 840 159**
Alabama	1 681	422 118	57	8 545	9	(D)	135	44 331	161	80 242	17	19 607
Alaska	558	195 637	6	1 111	6	(D)	20	13 656	24	25 851	3	(D)
Arizona	1 591	536 226	36	3 154	12	14 398	104	61 698	111	35 793	28	(D)
Arkansas	1 339	297 548	31	3 918	6	(D)	99	33 991	77	36 673	16	13 970
California	14 581	7 452 617	314	51 454	124	389 127	871	1 769 351	822	856 532	183	189 622
Colorado	2 239	919 770	80	19 034	31	111 997	142	75 288	194	150 242	57	63 758
Connecticut	2 495	926 551	50	9 643	16	6 726	249	116 956	209	211 724	38	85 119
Delaware	485	152 917	6	500	2	(D)	39	27 130	21	22 484	7	12 918
District of Columbia	2 008	3 193 324	9	(D)	79	80 226	54	110 805	34	97 942	5	11 964
Florida	5 468	1 957 461	106	14 326	6	(D)	343	215 057	391	340 706	67	111 291
Georgia	2 659	842 171	65	10 072	20	12 243	205	79 761	158	109 606	24	36 385
Hawaii	860	432 589	6	1 319	6	(D)	48	57 253	54	142 049	6	17 656
Idaho	626	302 961	29	1 253	6	(D)	36	9 929	26	19 087	10	9 012
Illinois	6 934	3 994 487	203	26 233	50	460 381	466	317 228	447	438 875	151	208 646
Indiana	3 622	1 036 145	223	24 410	19	8 233	224	92 969	265	182 852	72	87 169
Iowa	2 685	727 022	118	11 265	6	(D)	238	56 727	233	194 633	120	158 438
Kansas	2 171	492 744	111	8 671	6	8 733	159	47 343	166	99 183	89	71 511
Kentucky	1 882	526 527	42	3 259	5	1 508	150	54 999	195	143 631	53	73 116
Louisiana	1 726	495 426	33	9 681	12	10 983	168	68 536	71	54 285	30	29 796
Maine	1 133	265 868	24	3 395	6	3 574	105	13 669	116	59 970	19	25 861
Maryland	2 580	1 410 908	58	12 509	27	261 339	189	78 078	137	231 660	46	104 803
Massachusetts	5 022	2 584 195	100	16 460	44	155 649	404	187 784	364	362 535	91	130 595
Michigan	5 076	1 887 589	183	20 668	30	12 356	357	174 724	332	401 094	85	104 621
Minnesota	3 575	1 746 777	99	11 537	17	9 344	241	111 905	333	770 605	193	281 447
Mississippi	1 309	266 268	40	4 670	3	(D)	92	19 796	110	46 400	9	7 458
Missouri	3 072	1 216 944	100	11 181	17	(D)	184	99 096	206	238 085	91	122 914
Montana	977	162 591	30	2 371	9	(D)	49	8 037	89	31 221	19	17 448
Nebraska	1 403	408 536	58	4 228	4	484	116	39 424	105	107 947	69	89 077
Nevada	453	93 114	3	(D)	-	-	11	1 478	26	7 129	4	1 663
New Hampshire	990	209 520	39	8 116	4	(D)	66	14 557	97	41 647	14	8 277
New Jersey	3 544	1 364 423	76	16 913	21	(D)	307	118 918	239	309 361	69	155 711
New Mexico	954	255 315	21	6 275	11	17 713	54	22 004	97	48 742	21	24 897
New York	11 693	8 276 792	248	36 587	93	217 569	968	804 380	750	1 644 303	260	933 670
North Carolina	3 076	829 529	93	18 204	14	(D)	306	86 075	148	105 364	35	53 946
North Dakota	719	180 140	45	3 563	-	-	48	6 278	70	66 725	55	54 799
Ohio	7 129	2 556 834	281	32 361	35	16 743	553	280 248	557	656 682	181	290 355
Oklahoma	1 785	508 555	68	6 509	10	(D)	95	51 824	89	60 062	30	25 148
Oregon	2 053	551 380	82	6 471	14	(D)	118	47 334	112	101 575	36	45 824
Pennsylvania	9 424	3 287 458	366	39 381	54	75 738	604	285 094	680	757 827	251	446 727
Rhode Island	811	323 627	23	2 859	4	(D)	68	19 191	73	72 670	19	23 526
South Carolina	1 383	291 130	6	1 446	4	720	130	36 964	78	40 206	16	19 837
South Dakota	746	154 247	18	1 218	2	(D)	57	10 895	83	52 999	49	43 042
Tennessee	2 483	719 022	39	(D)	4	(D)	181	159 487	199	131 920	33	44 900
Texas	7 167	2 593 650	155	22 689	32	(D)	526	360 851	445	335 639	118	150 013
Utah	647	190 540	17	(D)	5	(D)	46	27 384	22	35 903	9	6 401
Vermont	772	144 392	24	2 569	5	(D)	58	9 067	85	33 454	17	8 454
Virginia	3 145	1 552 157	38	3 296	21	66 834	282	122 843	128	135 411	37	58 145
Washington	3 349	1 108 072	139	13 985	12	4 254	229	103 740	195	315 750	42	77 825
West Virginia	1 241	263 633	50	4 571	2	(D)	74	17 257	128	81 585	17	23 369
Wisconsin	3 222	1 084 703	83	12 071	30	16 652	227	85 179	225	283 582	123	208 396
Wyoming	536	93 854	15	1 131	2	(D)	31	8 797	35	21 657	12	13 523

Table 4b. Establishments and Revenue of Firms Exempt From Federal Income Tax for the States: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Selected health services (SIC 805, 8, 9)—Con.				Legal aid societies and similar legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)			
	Outpatient care facilities (SIC 808)		Health and allied services, n.e.c. (SIC 809)						Total		Child day care services (SIC 835)	
	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)
United States	**4 739**	**4 202 214**	**2 225**	**1 539 827**	**1 302**	**442 188**	**4 263**	**1 198 166**	**52 571**	**19 958 937**	**12 676**	**1 529 831**
Alabama	109	32 451	35	28 184	29	(D)	27	5 119	573	133 726	160	19 446
Alaska	14	15 613	7	(D)	14	(D)	21	14 067	255	64 314	72	7 804
Arizona	74	37 764	9	(D)	27	4 607	42	7 733	572	206 723	106	8 475
Arkansas	51	17 274	10	5 429	12	5 109	28	1 738	515	141 366	120	10 975
California	479	481 369	180	185 541	114	52 031	414	111 235	5 326	2 094 356	1 270	187 450
Colorado	90	65 647	47	20 837	21	5 952	75	21 723	684	249 736	165	18 751
Connecticut	97	77 613	74	48 992	33	5 156	137	29 875	849	306 817	226	20 123
Delaware	10	4 567	4	4 999	5	(D)	23	6 079	201	60 100	50	6 140
District of Columbia	18	(D)	11	(D)	35	(D)	86	70 810	523	862 177	103	14 681
Florida	166	86 493	156	140 922	41	(D)	102	21 218	1 796	706 751	423	57 443
Georgia	77	49 574	57	23 647	30	10 296	79	18 094	889	311 699	218	31 767
Hawaii	43	(D)	5	(D)	8	(D)	45	17 459	269	85 447	65	11 346
Idaho	16	10 075	-	-	9	(D)	11	958	219	37 180	38	3 477
Illinois	191	167 581	105	62 648	36	11 959	161	54 884	2 410	1 064 679	566	101 278
Indiana	115	63 706	78	31 977	18	5 800	48	7 478	1 108	391 177	223	25 334
Iowa	82	18 426	31	17 767	16	(D)	19	(D)	978	227 455	199	10 290
Kansas	62	19 558	15	8 114	17	(D)	34	5 420	694	151 811	153	12 116
Kentucky	124	53 378	16	17 137	25	6 166	24	(D)	731	189 670	150	(D)
Louisiana	20	11 400	21	14 069	13	5 282	46	8 542	649	184 292	150	17 103
Maine	72	19 451	25	14 658	13	(D)	75	8 250	419	112 395	102	8 156
Maryland	69	91 491	22	35 366	22	6 036	77	37 379	970	343 472	281	28 139
Massachusetts	160	143 238	113	88 702	27	12 047	227	66 451	2 087	799 778	443	54 677
Michigan	168	244 838	79	51 635	46	8 891	72	15 976	2 072	765 539	498	25 477
Minnesota	115	478 959	22	10 199	25	7 071	59	12 437	1 176	466 112	297	(D)
Mississippi	49	14 543	52	24 399	17	3 916	13	1 211	510	136 232	190	35 859
Missouri	76	68 963	39	46 208	16	(D)	66	26 381	1 219	434 728	256	26 619
Montana	62	11 125	8	2 650	10	(D)	12	2 222	357	64 980	63	3 650
Nebraska	30	16 499	6	2 371	5	1 867	17	2 152	414	149 866	80	7 554
Nevada	9	1 615	13	3 851	4	(D)	15	1 730	150	40 862	22	2 522
New Hampshire	33	19 365	50	14 006	15	(D)	29	3 020	355	82 293	114	7 600
New Jersey	107	80 721	63	72 929	34	(D)	134	23 339	1 454	449 533	492	75 804
New Mexico	59	14 772	17	9 073	24	4 611	27	14 262	347	70 692	80	6 791
New York	358	400 156	132	310 477	120	99 036	725	282 075	4 568	2 939 026	1 098	225 537
North Carolina	79	41 300	34	10 116	21	(D)	43	8 577	1 230	293 169	383	34 510
North Dakota	12	(D)	3	(D)	6	(D)	5	438	198	42 017	25	1 373
Ohio	265	308 656	111	57 671	61	14 647	148	60 411	2 544	887 757	513	51 298
Oklahoma	44	18 523	15	16 391	26	(D)	25	6 178	624	186 588	113	13 305
Oregon	67	48 354	9	7 497	21	(D)	67	14 654	797	200 862	212	14 901
Pennsylvania	269	189 703	160	121 397	79	29 136	390	73 724	2 860	1 204 515	604	83 050
Rhode Island	27	31 831	27	17 313	3	(D)	39	3 906	282	149 127	45	4 384
South Carolina	42	13 234	18	7 136	14	3 316	25	2 279	506	120 295	139	10 033
South Dakota	30	9 002	4	955	10	1 439	10	1 254	232	40 712	44	1 800
Tennessee	98	49 845	68	37 175	10	3 461	42	6 391	896	219 514	189	17 458
Texas	194	76 215	133	109 411	63	(D)	163	36 554	2 350	659 430	694	93 694
Utah	11	(D)	2	(D)	9	2 256	15	5 050	198	49 270	37	4 186
Vermont	41	9 738	27	15 262	10	(D)	59	12 833	263	50 652	71	3 399
Virginia	65	62 384	26	14 662	42	6 829	85	29 209	1 008	423 333	275	23 100
Washington	110	198 671	43	39 254	12	4 906	84	11 753	1 294	372 064	393	24 447
West Virginia	90	46 262	21	11 954	13	2 707	28	5 848	390	84 359	48	6 130
Wisconsin	68	35 279	36	39 907	16	4 755	49	8 019	1 366	401 991	350	29 035
Wyoming	19	5 962	4	2 172	4	(D)	16	4 634	170	26 178	46	4 542

Table 4b. Establishments and Revenue of Firms Exempt From Federal Income Tax for the States: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Social services (SIC 83)—Con.		Selected membership organizations (SIC 861, 2, 4, 9)								Noncommercial educational, scientific, and research organizations (SIC 892)	
	Other social services (SIC 832, 3, 6, 9)		Total		Business associations (SIC 861)		Civic, social, and fraternal associations (SIC 864)		Other membership organizations (SIC 862, 9)			
	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)
United States	**38 695**	**18 429 006**	**61 336**	**16 290 285**	**12 108**	**4 640 115**	**35 457**	**6 271 123**	**13 771**	**5 379 048**	**1 946**	**2 904 500**
Alabama	413	114 280	677	112 652	159	23 969	369	46 158	149	42 535	13	3 628
Alaska	183	76 510	205	49 716	45	12 034	128	31 474	32	6 208	7	2 177
Arizona	466	196 248	671	149 386	125	26 135	394	66 659	152	56 592	16	4 734
Arkansas	395	130 391	562	67 731	123	14 776	281	34 992	158	18 063	9	(D)
California	4 056	1 906 906	6 292	1 575 597	1 197	416 613	3 659	626 752	1 436	530 232	294	552 934
Colorado	519	230 985	978	273 392	208	81 474	540	79 040	230	132 878	34	12 408
Connecticut	621	288 694	920	229 232	127	60 517	605	115 624	188	53 091	32	8 422
Delaware	151	53 960	180	32 684	31	6 140	114	17 379	35	9 165	6	2 824
District of Columbia	420	847 496	1 027	1 681 178	396	875 007	252	243 186	379	562 985	161	297 529
Florida	1 373	649 308	2 605	609 756	549	149 527	1 521	245 579	535	214 650	78	33 174
Georgia	671	279 932	1 190	249 857	293	107 704	540	78 810	357	65 343	23	40 543
Hawaii	184	74 101	411	81 185	61	15 208	293	56 553	57	9 424	11	5 491
Idaho	181	33 703	286	(D)	76	6 960	150	(D)	60	(D)	2	(D)
Illinois	1 844	963 401	3 096	1 465 085	845	444 553	1 758	421 943	683	598 589	73	155 163
Indiana	885	365 843	1 662	310 547	224	59 654	1 158	191 474	300	59 419	35	12 679
Iowa	779	217 165	1 089	200 918	231	75 621	596	89 488	272	55 809	6	(D)
Kansas	541	139 695	973	163 735	177	31 866	547	70 950	249	60 899	11	(D)
Kentucky	581	(D)	694	(D)	157	23 644	363	(D)	174	(D)	16	5 535
Louisiana	499	167 189	716	147 014	182	64 271	346	50 028	188	32 715	18	8 811
Maine	317	106 239	366	47 397	73	9 909	226	28 094	67	9 394	9	(D)
Maryland	689	315 333	1 057	396 691	186	81 011	620	192 825	251	123 055	43	43 742
Massachusetts	1 644	745 101	1 655	499 443	273	98 597	1 044	223 780	338	177 066	114	484 048
Michigan	1 574	740 062	1 934	447 319	348	99 675	1 209	224 312	379	123 332	50	41 022
Minnesota	879	(D)	1 592	320 530	249	70 407	1 022	169 208	320	80 915	33	37 236
Mississippi	320	100 373	519	52 690	135	15 536	226	21 937	158	15 217	5	(D)
Missouri	963	408 109	1 235	352 662	270	102 972	605	125 320	360	124 370	29	18 845
Montana	294	61 330	408	46 865	77	12 180	257	27 350	74	7 335	13	4 031
Nebraska	334	142 112	675	97 201	133	18 872	390	58 348	152	19 981	9	5 547
Nevada	128	38 340	244	41 131	53	10 349	141	18 820	50	11 962	-	-
New Hampshire	241	74 693	378	54 994	64	12 014	254	29 994	60	12 986	7	1 843
New Jersey	962	374 029	1 251	296 712	248	76 052	686	123 834	317	96 826	28	14 002
New Mexico	267	63 901	367	68 569	81	13 549	203	40 844	83	14 175	8	2 447
New York	3 470	2 713 489	3 936	1 612 767	845	451 746	2 076	577 596	1 015	583 425	285	641 048
North Carolina	647	258 659	1 190	216 974	307	52 314	554	91 312	329	73 348	31	43 820
North Dakota	173	40 644	344	59 947	55	8 547	201	38 849	88	12 551	3	(D)
Ohio	2 031	636 459	2 691	591 393	401	107 303	1 889	259 398	601	224 694	59	16 592
Oklahoma	511	173 283	825	168 101	195	38 965	420	71 436	210	57 700	23	24 394
Oregon	585	185 981	824	150 861	202	41 126	446	70 962	176	38 773	18	15 825
Pennsylvania	2 276	1 121 465	4 286	745 228	476	120 963	3 186	376 352	624	247 893	85	76 815
Rhode Island	237	144 743	311	68 077	46	8 663	197	29 405	68	29 969	8	5 788
South Carolina	369	110 262	617	84 777	139	17 370	319	38 890	159	28 517	3	1 127
South Dakota	188	36 912	329	45 027	62	7 113	202	22 011	65	15 903	5	(D)
Tennessee	707	202 056	1 096	170 920	233	44 939	577	78 231	286	49 750	16	16 362
Texas	1 656	765 736	3 345	755 924	789	221 185	1 829	332 544	747	202 195	88	86 637
Utah	161	45 084	327	57 936	83	13 203	186	30 233	58	14 500	6	3 210
Vermont	192	47 253	257	26 284	51	7 067	160	13 207	46	6 010	11	2 437
Virginia	733	400 233	1 483	629 465	385	253 388	699	123 552	399	252 525	58	134 937
Washington	901	347 617	1 353	269 935	259	57 187	843	147 110	251	65 638	31	11 686
West Virginia	342	78 229	548	62 620	85	12 083	389	36 019	74	14 538	8	(D)
Wisconsin	1 018	372 956	1 212	267 071	276	72 530	654	106 616	282	87 925	13	5 383
Wyoming	124	21 636	257	29 649	45	7 597	162	17 618	50	4 434	6	986

Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Total		Hotels, camps, and membership lodging (SIC 7011 pt., 7032, 704)		Research, testing, and consulting services (SIC 7391, 2, 7)		Selected amusement, recreation, and related services (SIC 792, 7997, 7999 pt., 84)		Selected health services (SIC 805, 8, 9)	
	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)
United States	147 061	61 488 432	4 148	542 710	959	2 604 082	10 526	6 668 384	10 010	10 882 200
STANDARD CONSOLIDATED STATISTICAL AREAS										
Boston-Lawrence-Lowell, Mass.-N.H.	2 972	1 898 252	46	(D)	36	(D)	221	127 435	199	245 334
Chicago-Gary-Kenosha, Ill.-Ind.-Wis.	3 979	3 233 030	63	(D)	43	458 137	234	259 272	255	(D)
Cincinnati-Hamilton, Ohio-Ky.-Ind.	1 021	425 615	43	(D)	5	(D)	97	51 165	93	105 622
Cleveland-Akron-Lorain, Ohio	1 757	877 924	34	3 713	9	7 024	115	100 360	126	286 586
Dayton-Springfield, Ohio	619	196 093	28	4 577	3	697	73	24 066	52	58 268
Detroit-Ann Arbor, Mich.	2 123	1 101 270	61	6 467	13	(D)	134	106 249	173	265 111
Houston-Galveston, Tex.	1 096	536 435	14	(D)	8	3 792	88	97 082	57	(D)
Indianapolis-Anderson, Ind.	916	406 183	28	(D)	5	3 764	65	47 010	41	43 766
Los Angeles-Long Beach-Anaheim, Calif.	5 387	3 963 217	122	(D)	40	(D)	266	(D)	300	369 149
Miami-Fort Lauderdale, Fla.	1 212	570 283	7	(D)	1	(D)	68	61 505	74	110 615
Milwaukee-Racine, Wis.	980	481 781	12	(D)	3	(D)	73	51 018	66	131 982
New York-Newark-Jersey City, N.Y.-N.J.-Conn.	9 252	7 456 167	92	27 471	84	205 196	823	(D)	582	1 408 621
Philadelphia-Wilmington-Trenton, Pa.-Del.-N.J.-Md.	3 741	1 968 549	65	11 341	37	(D)	302	(D)	284	384 982
Providence-Fall River, R.I.-Mass.	832	335 348	25	(D)	5	1 073	52	14 694	83	88 787
San Francisco-Oakland-San Jose, Calif.	4 269	2 028 757	99	(D)	48	58 513	325	158 098	233	247 540
Seattle-Tacoma, Wash.	1 659	743 417	63	8 318	10	(D)	121	82 925	99	234 148
STANDARD METROPOLITAN STATISTICAL AREAS										
Abilene, Tex.	102	36 750	2	(D)	-	-	12	3 549	5	8 988
Akron, Ohio	428	135 925	11	910	-	-	29	18 440	31	31 201
Albany, Ga.	72	15 722	-	-	-	-	7	1 942	5	3 720
Albany-Schenectady-Troy, N.Y.	700	307 531	19	1 594	6	1 520	41	(D)	41	80 378
Albuquerque, N. Mex.	330	106 538	8	(D)	4	(D)	13	(D)	20	18 042
Alexandria, La.	85	14 389	1	(D)	-	-	4	890	1	(D)
Allentown-Bethlehem-Easton, Pa.-N.J.	520	134 559	54	3 859	3	390	33	12 433	26	31 786
Altoona, Pa.	94	29 211	-	-	1	(D)	8	1 192	8	14 788
Amarillo, Tex.	126	52 202	1	(D)	-	-	11	8 952	12	9 472
Anaheim-Santa Ana-Garden Grove, Calif.	747	303 183	8	(D)	3	(D)	40	25 684	33	47 233
Anchorage, Alaska	203	93 773	3	(D)	2	(D)	7	5 282	10	10 748
Anderson, Ind.	74	14 341	3	(D)	-	-	5	2 144	5	3 337
Anderson, S.C.	51	5 759	1	(D)	-	-	7	(D)	1	(D)
Ann Arbor, Mich.	244	80 649	32	2 571	5	(D)	20	4 324	16	10 787
Anniston, Ala.	44	13 504	1	(D)	-	-	3	(D)	3	(D)
Appleton-Oshkosh, Wis.	196	44 590	3	(D)	5	2 244	15	4 346	12	10 735
Asheville, N.C.	122	28 410	2	(D)	1	(D)	10	3 801	7	5 583
Athens, Ga.	91	24 394	19	(D)	-	-	2	(D)	4	1 148
Atlanta, Ga.	1 061	549 858	30	4 034	13	11 090	82	44 842	52	61 348
Atlantic City, N.J.	110	45 973	2	(D)	-	-	5	1 323	12	25 999
Augusta, Ga.-S.C.	148	31 802	-	-	1	(D)	15	5 267	14	8 964
Austin, Tex.	554	208 077	35	8 172	5	1 842	16	4 005	21	13 597
Bakersfield, Calif.	244	50 838	1	(D)	1	(D)	8	4 969	17	9 370
Baltimore, Md.	1 217	792 826	13	3 358	13	(D)	102	45 449	84	118 471
Bangor, Maine	83	21 785	4	(D)	-	-	3	(D)	3	991
Baton Rouge, La.	287	83 851	17	(D)	4	1 873	22	8 154	9	11 754
Battle Creek, Mich.	120	24 538	7	389	-	-	13	2 468	3	(D)
Bay City, Mich.	58	11 904	1	(D)	1	(D)	2	(D)	2	(D)
Beaumont-Port Arthur-Orange, Tex.	171	37 838	2	(D)	-	-	13	2 450	12	9 146
Bellingham, Wash.	108	22 551	7	1 070	-	-	6	1 289	7	4 926
Benton Harbor, Mich.	105	20 354	3	186	1	(D)	12	3 293	8	1 813
Billings, Mont.	130	30 761	2	(D)	2	(D)	8	2 405	17	8 919
Biloxi-Gulfport, Miss.	109	20 094	-	-	-	(D)	4	762	4	(D)
Binghamton, N.Y.-Pa.	182	57 913	4	743	-	-	13	4 219	13	11 819
Birmingham, Ala.	361	159 408	2	(D)	2	(D)	31	18 605	25	30 087
Bismarck, N. Dak.	111	(D)	-	-	-	-	2	(D)	7	6 365
Bloomington, Ind.	100	26 154	38	5 201	1	(D)	1	(D)	5	(D)
Bloomington-Normal, Ill.	95	39 994	7	(D)	-	-	8	2 685	3	2 531
Boise City, Idaho	178	42 954	2	(D)	2	(D)	9	(D)	9	7 560
Boston, Mass.	2 585	1 754 068	38	7 310	35	151 179	199	121 636	164	209 982
Bradenton, Fla.	105	24 337	1	(D)	-	-	10	(D)	11	3 920
Bremerton, Wash.	120	25 068	4	(D)	-	-	7	(D)	6	4 613
Bridgeport, Conn.	242	124 633	3	193	1	(D)	27	11 647	32	50 597
Bristol, Conn.	34	11 116	1	(D)	-	-	6	1 088	2	(D)
Brockton, Mass.	80	41 310	1	(D)	-	-	5	1 449	8	12 766
Brownsville-Harlingen-San Benito, Tex.	120	27 155	1	(D)	1	(D)	8	6 059	11	9 476
Bryan-College Station, Tex.	49	50 038	2	(D)	-	-	5	(D)	4	(D)
Buffalo, N.Y.	754	344 169	8	466	5	4 236	57	32 102	55	67 475
Burlington, N.C.	43	7 406	1	(D)	-	-	8	(D)	2	(D)
Burlington, Vt.	148	38 067	12	581	1	(D)	10	2 821	11	8 518

Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Legal aid societies and similar legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)		Selected membership organizations (SIC 861, 2, 4, 9)		Noncommercial educational, scientific, and research organizations (SIC 892)	
	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)
United States	**1 302**	**442 188**	**4 263**	**1 198 168**	**52 571**	**19 958 937**	**61 338**	**16 290 285**	**1 946**	**2 904 500**
STANDARD CONSOLIDATED STATISTICAL AREAS										
Boston-Lawrence-Lowell, Mass.-N.H.	15	(D)	125	46 330	1 259	521 193	983	370 460	88	417 610
Chicago-Gary-Kenosha, Ill.-Ind.-Wis.	22	8 346	103	48 162	1 442	740 562	1 755	1 253 301	62	152 191
Cincinnati-Hamilton, Ohio-Ky.-Ind.	5	(D)	19	(D)	386	166 292	365	91 751	6	(D)
Cleveland-Akron-Lorain, Ohio	17	(D)	45	7 024	749	310 537	845	148 927	17	(D)
Dayton-Springfield, Ohio	6	(D)	14	(D)	193	52 857	244	49 224	6	(D)
Detroit-Ann Arbor, Mich.	17	(D)	39	8 391	889	430 474	771	236 927	26	(D)
Houston-Galveston, Tex.	5	(D)	35	(D)	365	179 122	502	169 024	22	14 090
Indianapolis-Anderson, Ind.	5	(D)	14	(D)	278	131 874	469	168 718	10	3 839
Los Angeles-Long Beach-Anaheim, Calif.	33	15 154	155	56 402	1 933	921 055	2 437	690 879	101	111 835
Miami-Fort Lauderdale, Fla.	6	2 033	26	7 284	359	215 533	549	161 946	22	10 694
Milwaukee-Racine, Wis.	4	(D)	26	(D)	415	(D)	379	113 621	2	(D)
New York-Newark-Jersey City, N.Y.-N.J.-Conn.	96	86 775	500	(D)	3 777	2 625 923	3 070	1 562 590	228	490 728
Philadelphia Wilmington-Trenton, Pa.-Del.-N.J.-Md.	28	10 494	166	44 454	1 439	721 831	1 354	360 530	66	(D)
Providence-Fall River, R.I. Mass.	2	(D)	33	3 003	298	168 360	326	70 505	8	5 788
San Francisco-Oakland-San Jose, Calif.	39	25 229	171	42 205	1 590	644 567	1 662	(D)	104	346 388
Seattle-Tacoma, Wash.	9	(D)	51	(D)	640	236 491	646	158 585	20	(D)
STANDARD METROPOLITAN STATISTICAL AREAS										
Abilene, Tex.	1	(D)	1	(D)	32	15 324	48	7 927	1	(D)
Akron, Ohio	3	(D)	11	1 298	148	52 056	193	30 899	2	(D)
Albany, Ga.	1	(D)	-	-	26	(D)	33	5 001	-	-
Albany-Schenectady-Troy, N.Y.	6	(D)	41	6 201	280	93 275	251	68 527	15	10 337
Albuquerque, N. Mex.	4	(D)	20	(D)	122	38 733	137	27 138	2	(D)
Alexandria, La.	-	-	-	-	29	10 031	28	(D)	2	(D)
Allentown-Bethlehem-Easton, Pa.-N.J.	5	673	19	2 100	139	43 343	241	39 995	-	-
Altoona, Pa.	-	-	4	(D)	26	8 667	46	4 280	1	(D)
Amarillo, Tex.	1	(D)	3	52	47	25 395	50	9 883	1	(D)
Anaheim-Santa Ana-Garden Grove, Calif.	1	(D)	23	7 346	263	106 149	370	109 347	6	(D)
Anchorage, Alaska	2	(D)	12	11 758	109	41 435	53	19 453	5	(D)
Anderson, Ind.	2	(D)	-	-	23	5 203	36	3 388	-	-
Anderson, S.C.	1	(D)	-	-	26	3 372	15	(D)	-	-
Ann Arbor, Mich.	4	(D)	4	1 047	91	20 458	63	13 517	9	(D)
Anniston, Ala.	2	(D)	-	-	18	6 840	17	2 607	-	-
Appleton-Oshkosh, Wis.	1	(D)	2	(D)	83	16 277	75	10 709	-	-
Asheville, N.C.	1	(D)	4	380	48	11 234	49	5 467	-	-
Athens, Ga.	2	(D)	3	61	32	15 175	29	4 288	-	-
Atlanta, Ga.	13	(D)	46	15 532	325	190 495	493	179 357	17	(D)
Atlantic City, N.J.	1	(D)	2	(D)	54	12 136	34	5 833	-	-
Augusta, Ga.-S.C.	1	(D)	3	(D)	53	11 773	61	6 992	-	-
Austin, Tex.	6	(D)	11	2 008	169	(D)	278	104 992	13	6 851
Bakersfield, Calif.	2	(D)	6	485	89	21 035	118	13 573	2	(D)
Baltimore, Md.	12	(D)	36	(D)	478	199 989	485	(D)	14	(D)
Bangor, Maine	2	(D)	3	(D)	36	15 259	32	4 291	-	-
Baton Rouge, La.	1	(D)	8	3 812	84	23 809	137	29 009	5	2 535
Battle Creek, Mich.	1	(D)	4	(D)	45	15 015	46	4 502	1	(D)
Bay City, Mich.	-	-	-	-	26	5 083	24	4 957	-	-
Beaumont/Port Arthur-Orange, Tex.	1	(D)	3	(D)	56	13 127	82	11 909	-	-
Bellingham, Wash.	-	-	3	(D)	34	5 714	50	9 106	1	(D)
Benton Harbor, Mich.	2	(D)	2	(D)	37	7 451	41	6 850	1	(D)
Billings, Mont.	1	(D)	2	(D)	40	12 044	54	8 227	4	282
Biloxi-Gulfport, Miss	1	(D)	-	-	54	(D)	46	4 521	-	-
Binghamton, N.Y.-Pa.	3	(D)	12	(D)	59	20 736	74	10 153	4	(D)
Birmingham, Ala.	4	(D)	10	(D)	112	44 329	169	41 630	6	(D)
Bismarck, N. Dak.	1	(D)	-	-	30	11 522	71	(D)	-	-
Bloomington, Ind.	1	(D)	2	(D)	19	4 803	31	7 701	2	(D)
Bloomington-Normal, Ill.	1	(D)	1	(D)	32	15 686	43	18 061	-	-
Boise City, Idaho	1	(D)	2	(D)	56	13 904	94	(D)	1	(D)
Boston, Mass.	13	8 506	121	46 009	1 101	452 020	830	343 501	84	413 913
Bradenton, Fla.	-	-	-	-	29	7 732	53	8 817	1	(D)
Bremerton, Wash.	-	-	2	(D)	51	10 933	50	7 033	-	-
Bridgeport, Conn.	2	(D)	8	3 136	81	36 160	87	21 921	1	(D)
Bristol, Conn.	-	-	-	-	9	2 701	16	(D)	-	-
Brockton, Mass.	1	(D)	2	(D)	39	21 298	23	5 280	1	(D)
Brownsville-Harlingen-San Benito, Tex.	2	(D)	2	(D)	55	5 051	40	5 437	-	-
Bryan-College Station, Tex.	1	(D)	1	(D)	10	(D)	25	6 908	1	(D)
Buffalo, N.Y.	7	4 832	29	6 115	295	127 261	383	(D)	15	(D)
Burlington, N.C.	-	-	-	-	16	3 390	16	1 822	-	-
Burlington, Vt.	1	(D)	5	253	53	14 551	51	4 967	4	(D)

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Geographic area	Total		Hotels, camps, and membership lodging (SIC 7011 pt., 7032, 704)		Research, testing, and consulting services (SIC 7391, 2, 7)		Selected amusement, recreation, and related services (SIC 792, 7997, 7999 pt., 84)		Selected health services (SIC 805, 8, 9)	
	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.										
Canton, Ohio	242	70 283	7	1 595	1	(D)	21	8 403	15	12 630
Casper, Wyo.	89	15 910	3	(D)	1	(D)	3	(D)	3	(D)
Cedar Rapids, Iowa	120	74 462	4	770	-	-	13	(D)	6	(D)
Champaign-Urbana-Rantoul, Ill.	215	67 166	53	4 768	2	(D)	8	3 234	5	5 280
Charleston-North Charleston, S.C.	202	51 604	2	(D)	-	-	28	9 313	7	9 120
Charleston, W. Va.	219	58 554	3	(D)	1	(D)	22	4 502	17	7 799
Charlotte-Gastonia, N.C.	323	125 042	5	363	1	(D)	39	16 391	18	19 657
Charlottesville, Va.	122	35 186	9	647	2	(D)	11	(D)	3	(D)
Chattanooga, Tenn.-Ga.	247	66 731	5	(D)	-	-	23	5 957	12	15 003
Chicago, Ill.	3 581	3 128 724	55	13 834	40	457 482	213	251 983	219	268 585
Chico, Calif.	91	16 593	4	(D)	-	-	1	(D)	5	1 625
Cincinnati, Ohio-Ky.-Ind.	854	393 178	23	2 510	4	(D)	87	48 896	78	97 574
Clarksville-Hopkinsville, Tenn.-Ky.	61	13 142	-	-	-	-	4	1 751	6	4 468
Cleveland, Ohio	1 204	708 767	13	2 215	9	7 024	77	79 997	89	249 321
Colorado Springs, Colo.	214	109 968	8	(D)	3	(D)	22	8 973	18	9 688
Columbia, Mo.	147	37 508	33	5 021	-	-	7	2 253	6	8 248
Columbia, S.C.	280	70 334	2	(D)	1	(D)	19	5 001	12	6 587
Columbus, Ga.-Ala.	104	19 203	2	(D)	1	(D)	6	2 501	5	628
Columbus, Ohio	881	396 039	47	4 829	9	6 606	49	38 943	76	71 712
Corpus Christi, Tex.	158	37 815	4	1 138	-	-	9	6 273	10	3 700
Cumberland, Md.-W. Va.	111	19 917	4	267	-	-	1	(D)	7	6 443
Dallas-Fort Worth, Tex.	1 421	684 224	52	5 912	7	2 958	106	107 832	72	74 732
Danbury, Conn.	98	20 724	2	(D)	-	-	9	(D)	6	1 551
Danville, Va.	45	15 725	-	-	-	-	7	2 015	3	(D)
Davenport-Rock Island-Moline, Iowa-Ill.	257	85 981	1	(D)	2	(D)	21	8 793	19	20 537
Dayton, Ohio	495	156 220	18	3 400	3	697	58	20 296	39	40 334
Daytona Beach, Fla.	169	53 402	2	(D)	-	-	10	4 955	8	12 603
Decatur, Ill.	92	30 322	5	(D)	-	-	7	2 467	9	10 582
Denver-Boulder, Colo.	1 227	627 384	33	3 241	20	107 518	71	54 909	83	83 603
Des Moines, Iowa	394	169 029	13	1 431	-	-	17	14 942	25	22 012
Detroit, Mich.	1 879	1 020 621	29	3 896	8	5 050	114	101 925	157	254 324
Dubuque, Iowa	71	17 808	4	445	-	-	7	1 721	6	(D)
Duluth-Superior, Minn.-Wis.	237	78 363	8	1 472	1	(D)	14	2 791	37	22 546
Eau Claire, Wis.	90	24 545	-	-	-	-	4	(D)	7	7 429
El Paso, Tex.	202	44 475	-	-	1	(D)	8	1 267	18	6 644
Elkhart, Ind.	101	24 292	3	(D)	1	(D)	7	2 816	3	(D)
Elmira, N.Y.	91	19 929	-	-	1	(D)	9	3 310	6	(D)
Enid, Okla.	50	9 037	-	-	-	-	3	(D)	7	(D)
Erie, Pa.	251	75 877	7	(D)	-	-	15	5 640	22	15 195
Eugene-Springfield, Oreg.	241	46 014	25	2 087	5	318	18	2 950	9	(D)
Evansville, Ind.-Ky.	212	61 013	5	1 422	1	(D)	15	5 500	23	19 025
Fall River, Mass.-R.I.	100	45 954	2	(D)	1	(D)	9	930	14	16 762
Fargo-Moorhead, N. Dak.-Minn.	164	54 906	18	(D)	-	-	11	3 052	18	21 843
Fayetteville, N.C.	71	13 197	-	-	-	-	5	1 434	6	1 395
Fayetteville-Springdale, Ark.	104	22 669	18	2 228	-	-	6	(D)	9	(D)
Fitchburg-Leominster, Mass.	79	26 009	-	-	1	(D)	4	1 191	4	(D)
Flint, Mich.	227	66 058	11	414	-	-	24	6 423	16	10 553
Florence, Ala.	46	6 818	2	(D)	-	-	3	(D)	3	(D)
Florence, S.C.	45	6 940	-	-	2	(D)	3	(D)	4	819
Fort Collins, Colo.	111	25 059	17	6 041	2	(D)	5	(D)	8	4 098
Fort Lauderdale-Hollywood, Fla.	437	192 759	2	(D)	-	-	24	14 605	31	36 429
Fort Myers-Cape Coral, Fla.	142	33 507	1	(D)	-	-	6	1 905	10	8 733
Fort Smith, Ark.-Okla.	113	22 835	2	(D)	2	(D)	10	2 382	4	4 161
Fort Walton Beach, Fla.	57	9 919	-	-	-	-	4	(D)	3	(D)
Fort Wayne, Ind.	231	65 174	2	(D)	2	(D)	14	4 754	18	18 508
Fresno, Calif.	330	120 581	10	(D)	3	505	14	(D)	25	27 392
Gadsden, Ala.	35	5 629	1	(D)	-	-	4	196	3	1 767
Gainesville, Fla.	149	32 165	31	4 725	-	-	4	(D)	8	3 700
Galveston-Texas City, Tex.	99	28 078	3	(D)	-	-	11	6 781	7	(D)
Gary-Hammond-East Chicago, Ind.	321	65 932	7	735	2	(D)	17	6 241	53	27 935
Glens Falls, N.Y.	92	19 689	2	(D)	-	-	11	3 253	8	5 106
Grand Forks, N. Dak.-Minn.	124	30 756	16	1 383	-	-	4	(D)	9	(D)
Grand Rapids, Mich.	386	131 542	8	(D)	2	(D)	26	12 283	32	23 213
Great Falls, Mont.	85	24 454	3	1 069	1	(D)	6	1 718	6	5 132
Greeley, Colo.	76	21 468	2	(D)	1	(D)	4	(D)	9	9 899
Green Bay, Wis.	110	30 567	-	-	1	(D)	4	(D)	13	8 442
Greensboro—Winston-Salem—High Point, N.C.	453	128 420	2	(D)	3	(D)	64	17 108	16	22 416
Greenville-Spartanburg, S.C.	220	59 877	-	-	-	-	22	7 667	13	10 569
Hagerstown, Md.	93	33 380	4	(D)	-	-	8	(D)	9	10 137
Hamilton-Middletown, Ohio	187	32 437	20	(D)	1	(D)	10	2 269	15	8 048
Harrisburg, Pa.	530	197 148	15	3 320	2	(D)	21	5 931	46	36 172
Hartford, Conn.	606	262 229	13	891	4	2 509	54	30 758	40	40 032
Hickory, N.C.	50	11 451	2	(D)	1	(D)	9	3 566	3	(D)
Honolulu, Hawaii	616	358 181	7	(D)	6	(D)	31	52 423	28	103 933
Houston, Tex.	997	508 357	11	2 041	8	3 792	77	90 281	50	53 642
Huntington-Ashland, W. Va.-Ky.-Ohio	172	45 842	11	(D)	-	-	8	4 599	14	11 529
Huntsville, Ala.	121	24 054	-	-	-	-	17	3 060	11	3 486
Indianapolis, Ind.	841	391 842	25	3 351	5	3 764	60	44 866	36	40 429
Iowa City, Iowa	118	41 594	27	(D)	1	(D)	1	(D)	6	(D)
Jackson, Mich.	86	25 945	2	(D)	-	-	4	2 150	4	1 226

Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Legal aid societies and similar legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)		Selected membership organizations (SIC 861, 2, 4, 9)		Noncommercial educational, scientific, and research organizations (SIC 892)	
	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.										
Canton, Ohio	1	(D)	1	(D)	74	25 779	121	21 405	1	(D)
Casper, Wyo.	1	(D)	2	(D)	28	4 219	47	6 592	1	(D)
Cedar Rapids, Iowa	2	(D)	2	(D)	45	19 797	47	7 418	1	(D)
Champaign-Urbana-Rantoul, Ill.	1	(D)	4	(D)	52	37 534	85	14 152	5	432
Charleston-North Charleston, S.C.	2	(D)	4	(D)	58	20 449	100	11 081	1	(D)
Charleston, W. Va.	3	(D)	5	(D)	57	17 687	107	(D)	4	(D)
Charlotte-Gastonia, N.C.	1	(D)	3	1 473	128	55 834	125	30 324	3	(D)
Charlottesville, Va.	2	(D)	3	71	38	8 353	54	11 951	-	-
Chattanooga, Tenn.-Ga.	1	(D)	6	683	99	26 755	100	17 457	1	(D)
Chicago, Ill.	19	(D)	99	47 673	1 299	696 365	1 577	1 231 010	60	(D)
Chico, Calif.	1	(D)	2	(D)	25	8 281	49	4 438	4	820
Cincinnati, Ohio-Ky.-Ind.	3	(D)	17	(D)	335	159 064	301	78 755	6	(D)
Clarksville-Hopkinsville, Tenn.-Ky.	-	-	-	-	19	4 457	32	2 466	-	-
Cleveland, Ohio	12	(D)	34	5 726	557	244 246	393	(D)	15	8 243
Colorado Springs, Colo.	1	(D)	2	(D)	69	14 375	88	52 109	3	(D)
Columbia, Mo.	1	(D)	2	(D)	48	12 374	47	9 239	3	(D)
Columbia, S.C.	4	(D)	7	660	80	24 424	154	30 591	1	(D)
Columbus, Ga.-Ala.	2	(D)	1	(D)	37	10 121	48	4 580	2	(D)
Columbus, Ohio	5	2 913	30	(D)	272	93 224	382	(D)	11	1 818
Corpus Christi, Tex.	4	(D)	5	(D)	53	14 532	71	10 439	2	(D)
Cumberland, Md.-W. Va.	1	(D)	4	(D)	42	5 791	51	5 622	1	(D)
Dallas-Fort Worth, Tex.	5	(D)	42	11 627	426	(D)	690	241 202	21	6 161
Danbury, Conn.	1	(D)	5	471	48	(D)	27	4 574	-	-
Danville, Va.	1	(D)	2	(D)	14	4 555	18	(D)	-	-
Davenport-Rock Island-Moline, Iowa-Ill.	2	(D)	5	369	90	36 520	115	18 704	2	(D)
Dayton, Ohio	4	(D)	11	1 612	182	43 180	199	42 232	6	(D)
Daytona Beach, Fla.	1	(D)	3	(D)	58	25 476	86	9 414	1	(D)
Decatur, Ill.	1	(D)	1	(D)	32	11 394	37	5 211	-	-
Denver-Boulder, Colo.	9	4 326	50	16 246	355	165 894	577	180 839	24	10 809
Des Moines, Iowa	4	928	4	(D)	123	49 224	205	79 520	3	(D)
Detroit, Mich.	13	3 512	35	7 344	798	410 016	708	223 410	17	11 144
Dubuque, Iowa	1	(D)	-	(D)	30	9 352	22	(D)	1	(D)
Duluth-Superior, Minn.-Wis.	2	(D)	7	(D)	100	36 712	118	12 662	-	-
Eau Claire, Wis.	-	-	2	(D)	35	11 754	42	(D)	-	-
El Paso, Tex.	1	(D)	5	(D)	93	23 462	75	11 713	1	(D)
Elkhart, Ind.	1	(D)	2	(D)	34	9 839	50	5 128	-	-
Elmira, N.Y.	1	(D)	-	(D)	46	9 633	28	3 075	-	-
Enid, Okla.	1	(D)	1	(D)	14	(D)	23	(D)	1	(D)
Erie, Pa.	1	(D)	5	308	102	36 285	97	16 460	2	(D)
Eugene-Springfield, Oreg.	2	(D)	5	(D)	85	19 491	87	12 507	5	(D)
Evansville, Ind.-Ky.	2	(D)	5	593	79	21 864	81	12 105	1	(D)
Fall River, Mass.-R.I.	-	-	1	(D)	38	23 575	35	3 956	-	-
Fargo-Moorhead, N. Dak.-Minn.	2	(D)	-	-	51	12 121	64	16 428	-	-
Fayetteville, N.C.	1	(D)	-	-	33	8 212	26	(D)	-	-
Fayetteville-Springdale, Ark.	1	(D)	2	(D)	29	5 690	39	3 116	-	-
Fitchburg-Leominster, Mass.	-	-	1	(D)	42	19 755	27	3 562	-	-
Flint, Mich.	1	(D)	3	(D)	84	33 519	87	13 795	1	(D)
Florence, Ala.	1	(D)	4	(D)	13	863	19	(D)	1	(D)
Florence, S.C.	1	(D)	1	(D)	14	2 287	20	1 904	-	-
Fort Collins, Colo.	2	(D)	1	(D)	33	6 503	43	4 682	-	-
Fort Lauderdale-Hollywood, Fla.	1	(D)	10	2 264	106	82 613	256	53 608	7	(D)
Fort Myers-Cape Coral, Fla.	2	(D)	1	(D)	43	11 806	77	10 021	2	(D)
Fort Smith, Ark.-Okla.	2	(D)	1	(D)	53	10 435	39	4 072	-	-
Fort Walton Beach, Fla.	-	-	1	(D)	21	5 160	27	3 082	1	(D)
Fort Wayne, Ind.	1	(D)	6	515	78	24 402	106	14 962	4	(D)
Fresno, Calif.	2	(D)	4	(D)	127	61 166	145	24 166	-	(D)
Gadsden, Ala.	1	(D)	1	(D)	12	1 885	13	1 287	-	(D)
Gainesville, Fla.	2	(D)	3	(D)	52	8 824	46	10 803	3	834
Galveston-Texas City, Tex.	1	(D)	2	(D)	36	10 443	39	5 531	-	-
Gary-Hammond-East Chicago, Ind.	2	(D)	4	489	104	33 958	151	15 536	1	(D)
Glens Falls, N.Y.	-	-	9	583	36	(D)	26	3 264	-	-
Grand Forks, N. Dak.-Minn.	-	-	1	(D)	39	7 759	54	8 572	1	(D)
Grand Rapids, Mich.	2	(D)	6	2 461	161	57 519	144	32 597	5	1 169
Great Falls, Mont.	1	(D)	1	(D)	32	11 249	35	5 018	-	-
Greeley, Colo.	1	(D)	3	(D)	21	4 160	33	3 868	2	(D)
Green Bay, Wis.	1	(D)	-	-	52	14 870	38	5 198	1	(D)
Greensboro—Winston-Salem—High Point, N.C.	2	(D)	5	568	178	51 090	179	32 525	4	(D)
Greenville-Spartanburg, S.C.	1	(D)	9	(D)	74	19 779	100	20 515	1	(D)
Hagerstown, Md.	-	-	1	(D)	33	10 709	38	9 161	-	-
Hamilton-Middletown, Ohio	2	(D)	2	(D)	53	7 228	64	12 996	-	-
Harrisburg, Pa.	4	898	25	2 238	154	74 770	261	(D)	2	(D)
Hartford, Conn.	7	(D)	31	4 036	205	99 733	246	81 003	8	(D)
Hickory, N.C.	-	-	-	-	21	2 668	14	1 869	-	-
Honolulu, Hawaii	3	(D)	40	(D)	183	72 052	310	68 768	8	(D)
Houston, Tex.	4	1 170	33	11 169	329	168 679	463	163 493	22	14 090
Huntington-Ashland, W. Va.-Ky.-Ohio	-	(D)	2	(D)	48	14 818	88	14 015	1	(D)
Huntsville, Ala.	-	-	4	(D)	42	9 691	46	5 956	1	(D)
Indianapolis, Ind.	3	(D)	14	(D)	255	126 671	433	165 300	10	3 839
Iowa City, Iowa	1	(D)	1	(D)	45	5 267	38	(D)	-	-
Jackson, Mich.	2	(D)	1	(D)	38	11 726	35	10 311	-	-

Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Total		Hotels, camps, and membership lodging (SIC 7011 pt., 7032, 704)		Research, testing, and consulting services (SIC 7391, 2, 7)		Selected amusement, recreation, and related services (SIC 792, 7997, 7999 pt., 84)		Selected health services (SIC 805, 8, 9)	
	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.										
Jackson, Miss.	291	71 625	3	(D)	1	(D)	12	4 209	17	(D)
Jacksonville, Fla.	373	143 255	1	(D)	-	-	28	13 000	27	27 530
Jacksonville, N.C.	37	(D)	-	-	-	-	2	(D)	1	(D)
Janesville-Beloit, Wis.	99	17 066	2	(D)	-	-	7	(D)	7	2 303
Jersey City, N.J.	187	67 142	4	(D)	2	(D)	5	179	17	23 916
Johnson City-Kingsport-Bristol, Tenn.-Va.	208	45 727	-	-	-	-	14	(D)	9	4 255
Johnstown, Pa.	272	46 239	19	1 376	1	(D)	15	3 603	16	10 686
Joplin, Mo.	21	17 188	-	-	1	(D)	4	(D)	5	(D)
Kalamazoo-Portage, Mich.	161	41 504	4	234	2	(D)	14	5 387	11	10 256
Kankakee, Ill.	78	24 069	-	-	-	-	5	1 752	4	(D)
Kansas City, Mo.-Kans.	852	443 458	14	(D)	3	(D)	57	38 051	72	75 555
Kenosha, Wis.	77	18 374	1	(D)	1	(D)	4	1 048	3	(D)
Killeen-Temple, Tex.	85	15 399	2	(D)	-	-	5	1 035	1	(D)
Knoxville, Tenn.	304	194 424	9	711	2	(D)	32	(D)	29	30 804
Kokomo, Ind.	47	12 489	1	(D)	-	-	1	(D)	-	-
La Crosse, Wis.	79	29 695	1	(D)	-	-	4	(D)	6	7 433
Lafayette, La.	65	22 035	-	-	-	-	5	(D)	2	(D)
Lafayette-West Lafayette, Ind.	133	33 702	47	3 376	1	(D)	8	5 156	5	(D)
Lake Charles, La.	72	15 181	1	(D)	-	-	10	(D)	6	3 989
Lakeland-Winter Haven, Fla.	165	50 078	2	(D)	1	(D)	14	5 552	14	9 358
Lancaster, Pa.	267	91 721	7	(D)	1	(D)	18	4 782	25	30 956
Lansing-East Lansing, Mich.	418	191 247	26	1 949	7	963	16	7 174	14	36 201
Laredo, Tex.	34	10 285	-	-	-	-	4	430	4	1 634
Las Cruces, N. Mex.	56	10 062	1	(D)	-	-	3	(D)	7	3 743
Las Vegas, Nev.	185	44 285	-	-	-	-	3	(D)	12	(D)
Lawrence, Kans.	104	19 646	33	(D)	1	(D)	4	(D)	6	2 880
Lawrence-Haverhill, Mass.-N.H.	189	67 442	5	1 187	1	(D)	5	838	20	14 338
Lawton, Okla.	64	14 080	1	(D)	-	-	3	219	3	(D)
Lewiston-Auburn, Maine	83	21 756	-	-	-	-	5	(D)	8	(D)
Lexington-Fayette, Ky.	254	57 871	25	(D)	3	(D)	19	5 848	24	14 061
Lima, Ohio	159	30 961	9	(D)	-	-	14	2 929	10	5 315
Lincoln, Nebr.	276	99 783	44	3 636	-	-	13	(D)	8	20 517
Little Rock-North Little Rock, Ark.	335	101 040	-	-	2	(D)	18	9 741	6	8 139
Long Branch-Asbury Park, N.J.	207	66 946	6	(D)	-	-	34	11 076	16	20 908
Longview-Marshall, Tex.	92	18 034	2	(D)	-	-	8	(D)	9	3 753
Lorain-Elyria, Ohio	125	33 232	5	588	-	-	9	1 923	6	6 164
Los Angeles-Long Beach, Calif.	3 507	3 386 727	79	9 951	34	(D)	169	(D)	205	280 488
Louisville, Ky.-Ind.	536	222 909	2	(D)	1	(D)	51	29 265	42	56 185
Lowell, Mass.-N.H.	118	35 442	2	(D)	-	-	12	3 470	7	7 668
Lubbock, Tex.	121	33 812	-	-	-	-	7	2 363	10	5 783
Lynchburg, Va.	92	25 461	1	(D)	-	-	9	2 909	3	(D)
Macon, Ga.	139	29 936	-	-	1	(D)	11	1 483	4	1 597
Madison, Wis.	434	188 008	21	2 141	10	5 916	18	(D)	14	20 158
Manchester, N.H.	169	58 775	5	(D)	1	(D)	9	(D)	13	8 574
Mansfield, Ohio	74	17 605	4	(D)	-	-	8	3 057	7	4 640
McAllen-Pharr-Edinburg, Tex.	107	28 150	-	-	1	(D)	5	(D)	16	11 133
Medford, Oreg.	88	18 154	-	-	1	(D)	5	(D)	7	(D)
Melbourne-Titusville-Cocoa, Fla.	125	31 206	2	(D)	1	(D)	7	2 294	8	3 630
Memphis, Tenn.-Ark.-Miss.	470	156 418	5	(D)	1	(D)	30	21 578	47	40 301
Meriden, Conn.	44	11 189	2	(D)	1	(D)	-	-	3	3 172
Miami, Fla.	775	377 524	5	198	1	(D)	44	47 000	43	74 398
Midland, Tex.	72	30 128	-	-	-	-	9	13 310	4	725
Milwaukee, Wis.	864	446 562	9	1 174	3	(D)	86	47 691	80	122 987
Minneapolis-St. Paul, Minn.-Wis.	1 758	907 536	55	6 019	13	(D)	103	93 182	123	234 987
Mobile, Ala.	251	52 837	-	-	2	(D)	19	8 054	21	9 788
Modesto, Calif.	131	37 946	1	(D)	1	(D)	8	(D)	10	7 355
Monroe, La.	71	15 143	1	(D)	-	-	7	3 175	3	(D)
Montgomery, Ala.	222	85 425	4	(D)	2	(D)	12	3 302	17	8 316
Muncie, Ind.	68	17 291	7	(D)	-	-	3	1 258	8	2 136
Muskegon-Norton Shores-Muskegon Heights, Mich.	125	23 270	6	2 909	-	-	8	2 010	6	(D)
Nashua, N.H.	78	18 180	1	(D)	-	-	3	2 312	8	4 483
Nashville-Davidson, Tenn.	562	164 142	14	1 758	1	(D)	41	22 666	35	21 465
Nassau-Suffolk, N.Y.	1 084	742 312	9	986	12	148 634	157	98 914	55	146 060
New Bedford, Mass.	113	31 425	2	(D)	-	-	9	3 074	16	12 500
New Britain, Conn.	100	25 961	1	(D)	-	-	3	(D)	9	8 844
New Brunswick-Perth Amboy-Sayreville, N.J.	231	103 591	6	(D)	-	-	13	4 883	9	30 287
New Haven-West Haven, Conn.	390	170 565	4	(D)	1	(D)	34	13 684	26	54 937
New London-Norwich, Conn.-R.I.	139	51 215	3	(D)	-	-	28	15 035	19	9 447
New Orleans, La.	558	222 007	6	(D)	6	(D)	58	34 449	28	19 856
New York, N.Y.-N.J.	5 905	5 852 252	41	14 158	58	50 332	441	580 747	385	1 098 815
Newark, N.J.	1 073	406 349	17	4 066	8	(D)	96	50 233	82	75 879
Newark, Ohio	73	13 344	7	479	-	-	8	2 500	2	(D)
Newburgh-Middletown, N.Y.	145	41 330	5	653	-	-	16	3 671	9	6 125
Newport News-Hampton, Va.	149	50 031	2	(D)	1	(D)	21	19 877	5	1 410
Norfolk-Virginia Beach-Portsmouth, Va.-N.C.	348	107 147	2	(D)	1	(D)	27	12 529	9	5 003

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Geographic area	Legal aid societies and similar legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)		Selected membership organizations (SIC 861, 2, 4, 9)		Noncommercial educational, scientific, and research organizations (SIC 892)	
	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.										
Jackson, Miss.	3	(D)	1	(D)	100	24 712	152	26 147	2	(D)
Jacksonville, Fla.	2	(D)	9	1 807	141	52 947	160	45 110	5	(D)
Jacksonville, N.C.	-	-	-	-	20	5 573	14	(D)	-	-
Janesville-Beloit, Wis.	1	(D)	-	-	43	7 054	39	4 970	-	(D)
Jersey City, N.J.	1	(D)	4	1 088	92	26 543	62	13 917	-	-
Johnson City-Kingsport-Bristol, Tenn.-Va.	2	(D)	1	(D)	73	18 485	109	17 727	-	-
Johnstown, Pa.	2	(D)	7	(D)	65	17 965	146	10 487	1	(D)
Joplin, Mo.	1	(D)	-	-	51	7 635	29	2 579	-	-
Kalamazoo-Portage, Mich.	3	(D)	2	(D)	60	20 061	62	11 205	3	(D)
Kankakee, Ill.	1	(D)	2	(D)	39	15 871	27	4 771	-	-
Kansas City, Mo.-Kans.	6	(D)	27	9 057	310	113 211	358	171 365	5	(D)
Kenosha, Wis.	1	(D)	-	-	39	8 239	27	6 755	1	(D)
Killeen-Temple, Tex.	1	(D)	-	-	33	6 345	42	3 627	1	(D)
Knoxville, Tenn.	1	(D)	1	(D)	101	(D)	126	(D)	3	(D)
Kokomo, Ind.	1	(D)	-	-	16	(D)	28	6 195	-	-
La Crosse, Wis.	1	(D)	1	(D)	38	16 134	28	4 473	-	-
Lafayette, La.	-	-	1	(D)	25	9 281	31	8 127	1	(D)
Lafayette-West Lafayette, Ind.	1	(D)	1	(D)	24	7 419	43	8 546	3	(D)
Lake Charles, La.	1	(D)	3	(D)	21	4 591	30	3 655	-	-
Lakeland-Winter Haven, Fla.	2	(D)	2	(D)	65	20 250	64	13 777	1	(D)
Lancaster, Pa.	2	(D)	6	1 327	92	37 384	114	15 241	2	(D)
Lansing-East Lansing, Mich.	2	(D)	6	(D)	133	73 391	207	69 310	7	1 311
Laredo, Tex.	2	(D)	-	-	14	5 219	10	(D)	-	-
Las Cruces, N. Mex.	4	(D)	-	-	17	2 302	24	2 342	-	-
Las Vegas, Nev.	1	(D)	10	1 265	63	17 595	96	21 311	-	-
Lawrence, Kans.	1	(D)	2	(D)	31	4 176	24	(D)	2	(D)
Lawrence-Haverhill, Mass.-N.H.	-	-	2	(D)	72	34 444	82	13 400	2	(D)
Lawton, Okla.	1	(D)	2	(D)	18	9 306	36	3 486	-	-
Lewiston-Auburn, Maine	1	(D)	1	(D)	28	(D)	40	2 945	-	-
Lexington-Fayette, Ky.	4	860	3	(D)	78	14 449	92	18 505	6	851
Lima, Ohio	2	(D)	1	(D)	64	14 232	58	6 693	1	(D)
Lincoln, Nebr.	1	(D)	5	633	65	23 537	137	33 267	3	(D)
Little Rock-North Little Rock, Ark.	2	(D)	7	410	109	(D)	186	31 644	5	(D)
Long Branch-Asbury Park, N.J.	1	(D)	8	530	78	18 707	64	14 498	-	-
Longview-Marshall, Tex.	1	(D)	-	-	37	6 623	34	5 349	1	(D)
Lorain-Elyria, Ohio	2	(D)	-	-	44	14 235	59	(D)	-	-
Los Angeles-Long Beach, Calif.	24	12 366	119	(D)	1 335	720 167	1 548	497 564	84	108 245
Louisville, Ky.-Ind.	3	(D)	13	2 292	193	72 827	224	56 894	7	3 743
Lowell, Mass.-N.H.	1	(D)	-	-	47	13 431	48	8 279	1	(D)
Lubbock, Tex.	2	(D)	2	(D)	40	12 627	59	10 908	1	(D)
Lynchburg, Va.	1	(D)	4	396	31	12 670	41	4 882	2	(D)
Macon, Ga.	1	(D)	2	(D)	51	14 039	68	11 702	1	(D)
Madison, Wis.	3	(D)	8	1 962	175	67 785	178	80 835	7	2 243
Manchester, N.H.	3	(D)	3	(D)	62	28 334	71	17 235	2	(D)
Mansfield, Ohio	1	(D)	2	(D)	20	6 028	32	3 007	-	-
McAllen-Pharr-Edinburg, Tex.	2	(D)	-	-	41	9 368	41	5 340	1	(D)
Medford, Oreg.	-	-	1	(D)	41	7 714	33	4 140	-	-
Melbourne-Titusville-Cocoa, Fla.	2	(D)	2	(D)	36	12 466	66	6 771	1	(D)
Memphis, Tenn.-Ark.-Miss.	1	(D)	11	725	183	48 969	187	43 079	5	934
Meriden, Conn.	1	(D)	-	-	14	5 629	23	2 129	-	-
Miami, Fla.	5	(D)	16	5 020	253	132 920	393	108 138	15	(D)
Midland, Tex.	1	(D)	3	(D)	20	5 567	34	9 384	1	(D)
Milwaukee, Wis.	3	(D)	25	5 201	360	160 006	337	105 859	2	(D)
Minneapolis-St. Paul, Minn.-Wis.	15	5 166	41	(D)	639	301 639	741	212 259	26	(D)
Mobile, Ala.	4	(D)	4	(D)	95	21 090	105	10 837	1	(D)
Modesto, Calif.	2	(D)	2	(D)	48	17 431	60	8 836	1	(D)
Monroe, La.	1	(D)	3	415	26	5 624	30	2 684	-	-
Montgomery, Ala.	3	(D)	-	-	58	15 212	123	33 457	3	(D)
Muncie, Ind.	-	-	-	-	23	8 722	25	4 432	2	(D)
Muskegon-Norton Shores-Muskegon Heights, Mich.	1	(D)	-	(D)	67	10 853	47	5 537	-	-
Nashua, N.H.	-	-	1	(D)	29	5 819	34	(D)	-	-
Nashville-Davidson, Tenn.	1	(D)	20	3 064	173	62 603	269	50 831	7	(D)
Nassau-Suffolk, N.Y.	12	8 040	54	(D)	420	191 295	346	94 777	19	(D)
New Bedford, Mass.	2	(D)	5	(D)	37	8 828	41	5 470	1	(D)
New Britain, Conn.	1	(D)	6	(D)	32	9 115	48	4 803	-	-
New Brunswick-Perth Amboy-Sayreville, N.J.	3	(D)	3	77	88	28 940	106	35 422	3	(D)
New Haven-West Haven, Conn.	13	(D)	26	11 991	140	53 940	136	29 901	8	4 283
New London-Norwich, Conn.-R.I.	1	(D)	13	1 557	54	17 153	77	7 209	4	383
New Orleans, La.	6	2 400	14	(D)	212	75 544	225	71 790	7	3 623
New York, N.Y.-N.J.	93	73 093	369	223 450	2 408	2 137 267	1 956	1 242 014	190	444 371
Newark, N.J.	13	(D)	47	14 155	474	163 684	348	88 789	8	(D)
Newark, Ohio	1	(D)	1	(D)	30	4 170	24	5 133	-	-
Newburgh-Middletown, N.Y.	2	(D)	12	4 772	49	16 013	50	8 955	2	(D)
Newport News-Hampton, Va.	2	(D)	7	(D)	40	14 499	67	8 903	4	1 429
Norfolk-Virginia Beach-Portsmouth, Va.-N.C.	5	(D)	8	895	118	43 434	170	32 893	6	(D)

Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Total		Hotels, camps, and membership lodging (SIC 7011 pt., 7032, 704)		Research, testing, and consulting services (SIC 7391, 2, 7)		Selected amusement, recreation, and related services (SIC 792, 7997, 7999 pt., 84)		Selected health services (SIC 805, 8, 9)	
	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.										
Northeast Pennsylvania	469	152 176	12	1 977	1	(D)	25	4 165	47	47 876
Norwalk, Conn.	132	43 581	2	(D)	3	(D)	22	9 843	9	2 411
Ocala, Fla.	60	17 527	3	(D)	-	-	-	-	5	(D)
Odessa, Tex.	46	9 502	-	-	-	-	5	1 796	3	(D)
Oklahoma City, Okla.	568	189 897	27	2 566	3	(D)	22	17 115	33	22 333
Olympia, Wash.	119	28 912	2	(D)	-	-	8	958	4	(D)
Omaha, Nebr.-Iowa	408	179 763	5	(D)	1	(D)	33	14 422	24	33 469
Orlando, Fla.	396	175 527	3	351	2	(D)	21	10 379	30	33 316
Owensboro, Ky.	57	15 649	1	(D)	-	-	6	2 040	3	(D)
Oxnard-Simi Valley-Ventura, Calif.	254	57 717	5	481	1	(D)	12	6 962	17	8 082
Panama City, Fla.	53	8 434	-	-	-	-	3	(D)	7	(D)
Parkersburg-Marietta, W. Va.-Ohio	117	30 690	9	575	2	(D)	7	1 812	7	2 567
Pascagoula-Moss Point, Miss.	49	8 572	-	-	-	-	4	616	4	(D)
Paterson-Clifton-Passaic, N.J.	183	67 292	3	985	-	-	14	(D)	12	15 895
Pensacola, Fla.	158	39 412	4	851	-	-	10	3 789	10	4 915
Peoria, Ill.	277	93 947	14	1 162	1	(D)	23	6 682	29	28 334
Petersburg-Colonial Heights-Hopewell, Va.	50	(D)	-	-	-	-	3	1 294	1	(D)
Philadelphia, Pa.-N.J.	3 023	1 585 252	49	7 345	31	67 063	244	131 535	246	337 998
Phoenix, Ariz.	784	321 618	10	388	4	(D)	47	32 279	58	53 179
Pine Bluff, Ark.	58	18 280	-	-	-	-	3	(D)	9	(D)
Pittsburgh, Pa.	1 890	577 050	55	(D)	8	4 019	103	81 647	100	123 239
Pittsfield, Mass.	112	30 550	2	(D)	-	-	15	4 988	9	3 144
Portland, Maine	235	67 270	2	(D)	2	(D)	22	3 415	9	12 465
Portland, Oreg.-Wash.	935	366 370	12	933	6	(D)	58	31 618	58	78 396
Portsmouth-Dover-Rochester, N.H.-Maine	153	27 338	9	558	-	-	16	3 545	19	5 944
Poughkeepsie, N.Y.	203	64 741	5	(D)	1	(D)	21	5 865	18	18 358
Providence-Warwick-Pawtucket, R.I.-Mass.	732	309 394	23	(D)	4	(D)	43	13 764	69	72 005
Provo-Orem, Utah	53	10 298	1	(D)	-	-	2	(D)	2	(D)
Pueblo, Colo.	98	31 679	1	(D)	1	(D)	4	(D)	13	8 553
Racine, Wis.	116	35 219	3	(D)	-	-	8	3 325	6	8 995
Raleigh-Durham, N.C.	521	256 808	43	3 921	6	(D)	34	10 737	20	14 989
Reading, Pa.	234	66 438	8	770	-	-	21	5 526	7	(D)
Redding, Calif.	85	13 658	2	(D)	1	(D)	6	1 104	2	(D)
Reno, Nev.	167	38 535	3	(D)	-	-	6	(D)	5	1 832
Richland-Kennewick-Pasco, Wash.	91	24 364	-	-	-	-	7	1 247	4	(D)
Richmond, Va.	515	239 796	3	102	1	(D)	48	22 339	29	25 080
Riverside-San Bernardino-Ontario, Calif.	769	215 590	30	4 100	2	(D)	45	34 086	45	33 348
Roanoke, Va.	162	54 777	2	(D)	2	(D)	14	4 097	15	16 962
Rochester, Minn.	94	(D)	4	(D)	-	-	7	2 067	9	(D)
Rochester, N.Y.	621	293 330	15	1 881	4	680	51	33 122	50	93 071
Rockford, Ill.	205	69 449	1	(D)	1	(D)	15	11 177	12	12 166
Rock Hill, S.C.	53	13 707	-	-	-	-	7	3 174	3	(D)
Sacramento, Calif.	817	269 213	12	541	8	3 088	42	16 905	25	32 277
Saginaw, Mich.	125	50 712	-	-	-	-	10	(D)	10	19 654
St. Cloud, Minn.	107	(D)	1	(D)	-	-	4	(D)	9	(D)
St. Joseph, Mo.	82	19 292	1	(D)	-	-	5	(D)	4	(D)
St. Louis, Mo.-Ill.	1 278	633 688	18	2 173	10	(D)	75	61 930	89	134 414
Salem, Oreg.	184	43 164	2	(D)	-	-	12	4 502	15	7 668
Salinas-Seaside-Monterey, Calif.	220	62 316	1	(D)	3	(D)	20	9 801	8	4 195
Salisbury-Concord, N.C.	67	13 073	-	-	-	-	12	(D)	2	(D)
Salt Lake City-Ogden, Utah	476	162 765	9	(D)	5	(D)	37	(D)	14	31 987
San Angelo, Tex.	63	16 960	-	-	-	-	4	(D)	4	7 256
San Antonio, Tex.	574	354 029	1	(D)	4	(D)	40	70 154	51	50 564
San Diego, Calif.	1 103	509 060	19	4 686	13	9 312	67	69 909	78	103 090
San Francisco-Oakland, Calif.	3 077	1 243 708	84	14 888	35	(D)	237	127 607	163	156 172
San Jose, Calif.	742	673 212	9	1 349	9	(D)	62	22 202	46	79 914
Santa Barbara-Santa Maria-Lompoc, Calif.	348	93 469	6	660	3	(D)	25	(D)	24	14 169
Santa Cruz, Calif.	162	31 394	1	(D)	-	-	6	675	11	(D)
Santa Rosa, Calif.	228	63 344	4	537	1	(D)	10	4 816	11	6 701
Sarasota, Fla.	185	66 434	1	(D)	-	-	19	11 616	16	9 490
Savannah, Ga.	148	38 502	1	(D)	2	(D)	15	3 395	9	4 547
Seattle-Everett, Wash.	1 378	644 087	55	5 086	9	(D)	96	68 068	86	214 619
Sharon, Pa.	104	31 859	5	499	1	(D)	3	964	6	8 817
Sheboygan, Wis.	74	11 645	5	(D)	-	-	8	2 079	5	3 364
Sherman-Denison, Tex.	65	7 359	1	(D)	-	-	1	(D)	2	(D)
Shreveport, La.	157	45 392	1	(D)	1	(D)	17	8 833	8	5 566
Sioux City, Iowa-Nebr.	111	28 512	1	(D)	2	(D)	12	2 518	8	5 767
Sioux Falls, S. Dak.	121	39 653	1	(D)	1	(D)	8	3 119	8	9 804
South Bend, Ind.	179	60 841	3	201	1	(D)	12	4 468	9	5 148
Spokane, Wash.	240	89 450	4	(D)	1	(D)	15	4 031	18	27 143
Springfield, Ill.	257	89 059	4	508	-	-	16	(D)	11	(D)
Springfield, Mo.	124	40 341	3	(D)	2	(D)	11	4 357	9	11 562
Springfield, Ohio	124	39 873	15	1 177	-	-	15	3 770	13	17 934
Springfield-Chicopee-Holyoke, Mass.-Conn.	470	184 905	5	(D)	2	(D)	28	13 212	41	34 793
Stamford, Conn.	250	106 702	4	(D)	1	(D)	41	27 829	17	7 421

Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—Con.

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Geographic area	Legal aid societies and similar legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)		Selected membership organizations (SIC 861, 2, 4, 9)		Noncommercial educational, scientific, and research organizations (SIC 892)	
	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.										
Northeast Pennsylvania	4	(D)	28	2 258	137	65 671	211	25 492	4	1 746
Norwalk, Conn.	1	(D)	7	1 595	52	18 351	33	6 843	3	(D)
Ocala, Fla.	1	(D)	-	-	27	4 361	24	8 912	-	-
Odessa, Tex.	1	(D)	-	-	12	930	24	5 954	1	(D)
Oklahoma City, Okla.	6	(D)	10	(D)	180	56 647	277	70 217	10	(D)
Olympia, Wash.	-	-	3	(D)	37	5 674	62	11 914	3	(D)
Omaha, Nebr.-Iowa	2	(D)	8	1 454	149	99 105	181	28 193	5	(D)
Orlando, Fla.	5	(D)	13	2 243	148	66 679	170	57 222	4	315
Owensboro, Ky.	1	(D)	2	(D)	23	10 538	21	2 190	-	-
Oxnard-Simi Valley-Ventura, Calif.	3	514	6	490	82	16 585	123	23 187	5	(D)
Panama City, Fla.	-	-	-	-	19	3 261	24	2 165	-	-
Parkersburg-Marietta, W. Va.-Ohio	1	(D)	6	631	40	18 961	45	5 926	-	-
Pascagoula-Moss Point, Miss.	1	(D)	-	-	25	5 651	14	(D)	1	(D)
Paterson-Clifton-Passaic, N.J.	1	(D)	6	466	77	23 426	70	19 278	-	-
Pensacola, Fla.	1	(D)	3	349	63	21 664	64	7 412	3	(D)
Peoria, Ill.	1	(D)	13	(D)	101	38 264	95	17 939	-	-
Petersburg-Colonial Heights-Hopewell, Va.	1	(D)	-	-	16	2 749	28	2 632	1	(D)
Philadelphia, Pa.-N.J.	22	16 783	135	37 253	1 178	630 488	1 069	291 585	49	65 202
Phoenix, Ariz.	9	1 763	17	4 569	274	128 193	355	97 587	10	(D)
Pine Bluff, Ark.	1	(D)	4	588	17	9 247	24	1 680	-	-
Pittsburgh, Pa.	12	(D)	71	19 312	507	185 026	1 019	148 975	15	7 059
Pittsfield, Mass.	1	(D)	4	(D)	45	14 137	31	4 641	5	1 965
Portland, Maine	4	(D)	13	2 681	109	28 657	73	17 091	1	(D)
Portland, Oreg.-Wash.	9	2 549	46	13 248	375	124 070	360	94 684	11	(D)
Portsmouth-Dover-Rochester, N.H.-Maine	2	(D)	7	(D)	40	9 909	59	6 357	1	(D)
Poughkeepsie, N.Y.	3	(D)	19	3 057	89	27 600	42	6 537	5	1 402
Providence-Warwick-Pawtucket, R.I.-Mass.	2	(D)	32	(D)	260	144 785	291	66 549	8	5 788
Provo-Orem, Utah	1	(D)	-	-	24	4 094	22	3 258	1	(D)
Pueblo, Colo.	2	(D)	2	(D)	31	10 030	43	9 896	1	(D)
Racine, Wis.	1	(D)	1	(D)	55	(D)	42	7 762	-	-
Raleigh-Durham, N.C.	7	2 032	8	(D)	159	47 664	224	85 591	20	39 480
Reading, Pa.	1	(D)	3	(D)	48	21 282	144	26 960	2	(D)
Redding, Calif.	3	(D)	2	(D)	33	5 526	35	(D)	1	(D)
Reno, Nev.	1	(D)	5	465	58	20 565	89	14 230	-	-
Richland-Kennewick-Pasco, Wash.	-	-	1	(D)	44	12 610	35	4 301	-	-
Richmond, Va.	3	1 704	6	1 673	168	122 260	253	(D)	4	(D)
Riverside-San Bernardino-Ontario, Calif.	5	(D)	7	(D)	253	78 154	396	60 781	6	791
Roanoke, Va.	1	(D)	2	(D)	51	23 044	73	9 200	2	(D)
Rochester, Minn.	1	(D)	-	-	34	11 057	37	(D)	2	(D)
Rochester, N.Y.	6	2 173	31	3 173	275	115 676	184	40 156	5	3 398
Rockford, Ill.	3	(D)	2	(D)	77	25 293	94	19 603	-	(D)
Rock Hill, S.C.	1	(D)	1	(D)	18	7 094	23	2 890	-	-
Sacramento, Calif.	12	4 466	13	1 503	303	88 399	384	116 539	18	5 495
Saginaw, Mich.	1	(D)	3	(D)	55	14 839	46	11 508	-	-
St. Cloud, Minn.	1	(D)	1	(D)	38	(D)	53	(D)	-	-
St. Joseph, Mo.	2	(D)	-	-	27	7 601	43	7 485	-	-
St. Louis, Mo.-Ill.	4	(D)	32	17 117	474	225 759	555	176 648	21	10 926
Salem, Oreg.	2	(D)	3	71	68	16 089	82	14 168	-	-
Salinas-Seaside-Monterey, Calif.	3	(D)	9	2 876	77	18 487	98	16 209	1	(D)
Salisbury-Concord, N.C.	-	-	1	(D)	28	6 518	24	2 620	-	-
Salt Lake City-Ogden, Utah	6	(D)	9	2 720	141	40 839	248	49 105	7	(D)
San Angelo, Tex.	1	(D)	1	(D)	26	5 339	27	2 328	-	-
San Antonio, Tex.	6	1 338	16	3 251	189	66 541	257	(D)	10	12 439
San Diego, Calif.	4	2 129	17	1 618	393	135 500	480	101 991	32	80 795
San Francisco-Oakland, Calif.	30	24 087	144	36 234	1 118	450 754	1 191	(D)	75	(D)
San Jose, Calif.	5	662	21	(D)	296	131 736	269	90 680	25	(D)
Santa Barbara-Santa Maria-Lompoc, Calif.	3	420	11	1 676	139	37 924	130	21 530	7	2 195
Santa Cruz, Calif.	2	(D)	3	(D)	84	15 701	52	6 824	3	1 636
Santa Rosa, Calif.	2	(D)	4	(D)	96	34 394	97	15 927	3	(D)
Sarasota, Fla.	-	-	4	(D)	36	20 644	104	22 365	5	(D)
Savannah, Ga.	1	(D)	10	753	47	16 710	62	12 350	1	(D)
Seattle-Everett, Wash.	8	3 655	43	5 760	533	201 034	528	133 001	20	(D)
Sharon, Pa.	1	(D)	1	(D)	33	13 307	53	7 770	1	(D)
Sheboygan, Wis.	1	(D)	-	-	31	3 794	24	(D)	-	-
Sherman-Denison, Tex.	-	-	1	(D)	26	(D)	33	2 793	1	(D)
Shreveport, La.	2	(D)	3	170	57	13 088	67	16 712	1	(D)
Sioux City, Iowa-Nebr.	1	(D)	1	(D)	33	13 292	53	6 615	-	-
Sioux Falls, S. Dak.	1	(D)	1	(D)	45	13 054	54	12 262	2	(D)
South Bend, Ind.	2	(D)	5	474	57	34 984	85	12 132	5	(D)
Spokane, Wash.	2	(D)	10	1 044	97	30 703	90	24 650	3	(D)
Springfield, Ill.	1	(D)	6	1 051	82	27 931	136	48 629	1	(D)
Springfield, Mo.	1	(D)	2	(D)	44	18 130	52	5 462	-	-
Springfield, Ohio	2	(D)	3	(D)	31	9 677	45	6 992	-	-
Springfield-Chicopee-Holyoke, Mass.-Conn.	4	(D)	22	6 389	211	69 677	156	57 142	1	(D)
Stamford, Conn.	1	(D)	8	3 882	88	17 710	85	47 052	5	777

Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Total		Hotels, camps, and membership lodging (SIC 7011 pt., 7032, 704)		Research, testing, and consulting services (SIC 7391, 2, 7)		Selected amusement, recreation, and related services (SIC 792, 7997, 7999 pt., 84)		Selected health services (SIC 805, 8, 9)	
	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.										
State College, Pa.	134	18 572	26	(D)	-	-	9	3 910	8	4 202
Steubenville-Weirton, Ohio-W. Va.	125	14 860	2	(D)	1	(D)	6	2 043	3	(D)
Stockton, Calif.	232	53 363	6	682	1	(D)	16	4 792	4	4 788
Syracuse, N.Y.	447	206 905	29	1 644	2	(D)	35	13 408	19	47 598
Tacoma, Wash.	281	99 330	8	1 232	1	(D)	25	14 857	13	19 527
Tallahassee, Fla.	219	64 385	21	2 071	1	(D)	6	2 367	11	4 712
Tampa-St. Petersburg, Fla.	813	322 334	12	(D)	-	-	41	25 682	64	55 661
Terre Haute, Ind.	139	21 551	11	889	-	-	10	1 560	12	(D)
Texarkana, Tex.-Texarkana, Ark.	61	13 125	-	-	1	(D)	4	1 673	5	2 448
Toledo, Ohio-Mich.	489	178 002	22	1 536	1	(D)	41	17 977	28	43 795
Topeka, Kans.	269	72 431	12	518	-	-	10	(D)	6	4 264
Trenton, N.J.	291	240 191	7	1 644	5	(D)	19	(D)	20	25 631
Tucson, Ariz.	373	144 975	14	(D)	6	(D)	30	23 088	13	22 610
Tulsa, Okla.	374	160 234	10	(D)	3	148	29	(D)	17	17 830
Tuscaloosa, Ala.	102	20 185	27	4 718	2	(D)	4	(D)	7	4 078
Tyler, Tex.	83	17 756	-	-	1	(D)	11	2 984	1	(D)
Utica-Rome, N.Y.	257	71 053	7	(D)	1	(D)	22	5 424	19	28 914
Vallejo-Fairfield-Napa, Calif.	222	48 493	2	(D)	1	(D)	16	3 471	13	4 753
Victoria, Tex.	48	13 427	-	-	-	-	2	(D)	7	2 879
Vineland-Millville-Bridgeton, N.J.	77	24 955	5	869	-	-	7	2 208	10	7 494
Visalia-Tulare Porterville, Calif.	130	35 876	3	(D)	-	-	5	(D)	13	6 915
Waco, Tex.	121	47 421	2	(D)	1	(D)	7	3 323	3	2 144
Washington, D.C.-Md.-Va.	3 658	4 576 159	37	7 934	104	136 596	164	168 812	95	240 819
Waterbury, Conn.	101	28 379	1	(D)	2	(D)	6	974	11	8 662
Waterloo-Cedar Falls, Iowa	106	37 235	3	(D)	-	-	10	3 142	6	8 173
Wausau, Wis.	83	15 600	1	(D)	-	-	9	1 958	3	1 096
West Palm Beach-Boca Raton, Fla.	397	164 459	2	(D)	-	-	41	40 150	24	18 447
Wheeling, W. Va.-Ohio	162	33 103	4	337	-	-	9	1 606	13	15 476
Wichita, Kans.	295	108 168	5	254	2	(D)	25	12 080	22	14 731
Wichita Falls, Tex.	98	36 210	1	(D)	1	(D)	6	3 153	4	2 683
Williamsport, Pa.	101	30 888	6	1 016	1	(D)	6	1 019	5	5 136
Wilmington, Del.-N.J.-Md.	427	143 106	9	2 352	1	(D)	39	25 612	18	21 353
Wilmington, N.C.	93	15 238	1	(D)	-	-	7	2 304	6	(D)
Worcester, Mass.	275	121 075	8	423	2	(D)	15	6 381	20	22 747
Yakima, Wash.	147	43 576	2	(D)	-	-	9	2 866	12	7 637
York, Pa.	276	75 705	17	1 286	1	(D)	21	6 529	24	20 437
Youngstown-Warren, Ohio	303	92 000	9	1 049	1	(D)	22	9 374	25	20 571
Yuba City, Calif.	64	8 660	1	(D)	-	-	4	176	3	(D)

Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Legal aid societies and similar legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)		Selected membership organizations (SIC 861, 2, 4, 9)		Noncommercial educational, scientific, and research organizations (SIC 892)	
	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)	Number	Revenue ($1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.										
State College, Pa.	1	(D)	5	1 004	38	4 699	46	2 444	1	(D)
Steubenville-Weirton, Ohio-W. Va.	1	(D)	4	322	33	5 738	75	5 281	-	-
Stockton, Calif.	1	(D)	3	(D)	79	20 418	120	21 866	2	(D)
Syracuse, N.Y.	4	(D)	29	7 576	158	68 889	161	(D)	10	(D)
Tacoma, Wash.	1	(D)	8	(D)	107	35 457	118	25 584	-	-
Tallahassee, Fla.	2	(D)	3	(D)	62	13 414	108	39 452	5	970
Tampa-St. Petersburg, Fla.	3	(D)	12	3 620	311	118 736	356	112 505	14	4 122
Terre Haute, Ind.	-	-	2	(D)	40	10 109	63	6 423	1	(D)
Texarkana, Tex.-Texarkana, Ark.	1	(D)	2	(D)	24	5 239	24	2 712	-	-
Toledo, Ohio-Mich.	2	(D)	10	1 300	178	65 946	201	44 607	6	849
Topeka, Kans.	4	(D)	9	(D)	84	26 786	143	33 088	1	(D)
Trenton, N.J.	2	(D)	8	770	100	39 424	121	37 206	9	(D)
Tucson, Ariz.	3	1 198	11	1 696	150	48 989	136	32 272	4	(D)
Tulsa, Okla.	3	(D)	7	(D)	139	58 387	160	57 028	6	(D)
Tuscaloosa, Ala.	2	(D)	-	-	17	3 583	42	4 539	1	(D)
Tyler, Tex.	1	(D)	2	(D)	28	7 135	39	6 774	-	-
Utica-Rome, N.Y.	4	(D)	9	624	78	15 369	113	13 781	4	2 368
Vallejo-Fairfield-Napa, Calif.	2	(D)	2	(D)	80	27 683	105	10 000	1	(D)
Victoria, Tex.	1	(D)	-	-	16	6 281	19	2 568	3	(D)
Vineland-Millville-Bridgeton, N.J.	1	(D)	2	(D)	27	11 264	25	2 498	-	-
Visalia-Tulare-Porterville, Calif.	1	(D)	-	-	47	19 849	61	7 910	-	-
Waco, Tex.	1	(D)	1	(D)	31	22 297	71	15 007	4	(D)
Washington, D.C.-Md.-Va.	47	20 776	143	103 976	1 045	1 117 817	1 806	2 344 826	217	434 601
Waterbury, Conn.	1	(D)	4	455	39	10 759	37	6 997	-	-
Waterloo-Cedar Falls, Iowa	1	(D)	-	-	44	9 740	42	15 618	-	-
Wausau, Wis.	1	(D)	2	(D)	32	3 862	33	6 024	2	(D)
West Palm Beach-Boca Raton, Fla.	3	(D)	8	1 396	99	48 362	216	53 179	4	1 823
Wheeling, W. Va.-Ohio	-	(D)	3	(D)	42	7 071	90	8 229	1	(D)
Wichita, Kans.	1	(D)	3	274	108	48 370	125	26 579	4	(D)
Wichita Falls, Tex.	1	(D)	2	(D)	37	18 407	46	8 579	-	-
Williamsport, Pa.	1	(D)	5	(D)	19	12 754	58	10 400	-	-
Wilmington, Del.-N.J.-Md.	4	(D)	23	6 431	161	51 919	164	31 739	8	2 624
Wilmington, N.C.	1	(D)	2	(D)	40	5 145	38	4 111	-	-
Worcester, Mass.	1	(D)	10	2 640	119	53 720	93	14 846	7	(D)
Yakima, Wash.	-	-	3	(D)	60	21 984	59	8 343	2	(D)
York, Pa.	2	(D)	14	1 305	83	24 651	113	20 954	1	(D)
Youngstown-Warren, Ohio	1	(D)	6	1 734	95	42 473	142	16 134	2	(D)
Yuba City, Calif.	1	(D)	-	-	22	3 337	31	(D)	2	(D)

Table 6b. Standard Metropolitan Statistical Areas Ranked by Volume of Revenue of Firms Exempt From Federal Income Tax: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Rank[1]	Revenue ($1,000)	Cumulative Revenue ($1,000)	Cumulative Percent of U.S. total
United States	(X)	61 488 432	61 488 432	100.0
New York, N.Y.-N.J., SMSA	1	5 852 252	5 852 252	9.5
Washington, D.C.-Md.-Va., SMSA	2	4 576 159	10 428 411	17.0
Los Angeles-Long Beach, Calif., SMSA	3	3 386 727	13 815 138	22.5
Chicago, Ill., SMSA	4	3 128 724	16 943 862	27.6
Boston, Mass., SMSA	5	1 754 068	18 697 930	30.4
Philadelphia, Pa.-N.J., SMSA	6	1 585 252	20 283 182	33.0
San Francisco-Oakland, Calif., SMSA	7	1 243 708	21 526 890	35.0
Detroit, Mich., SMSA	8	1 020 621	22 547 511	36.7
Minneapolis-St. Paul, Minn.-Wis., SMSA	9	907 536	23 455 047	38.1
Baltimore, Md., SMSA	10	792 826	24 247 873	39.4
Nassau-Suffolk, N.Y., SMSA	11	742 312	24 990 185	40.6
Cleveland, Ohio, SMSA	12	708 767	25 698 952	41.8
Dallas-Fort Worth, Tex., SMSA	13	684 224	26 383 176	42.9
San Jose, Calif., SMSA	14	673 212	27 056 388	44.0
Seattle-Everett, Wash., SMSA	15	644 087	27 700 475	45.0
St. Louis, Mo.-Ill., SMSA	16	633 688	28 334 163	46.1
Denver-Boulder, Colo., SMSA	17	627 384	28 961 547	47.1
Pittsburgh, Pa., SMSA	18	577 050	29 538 597	48.0
Atlanta, Ga., SMSA	19	549 858	30 088 455	48.9
San Diego, Calif., SMSA	20	509 060	30 597 515	49.8
Houston, Tex., SMSA	21	508 357	31 105 872	50.6
Milwaukee, Wis., SMSA	22	446 562	31 552 434	51.3
Kansas City, Mo.-Kans., SMSA	23	443 456	31 995 890	52.0
Newark, N.J., SMSA	24	406 349	32 402 239	52.7
Columbus, Ohio, SMSA	25	396 039	32 798 278	53.3
Cincinnati, Ohio-Ky.-Ind., SMSA	26	393 178	33 191 456	54.0
Indianapolis, Ind., SMSA	27	391 842	33 583 298	54.6
Miami, Fla., SMSA	28	377 524	33 960 822	55.2
Portland, Oreg.-Wash., SMSA	29	366 370	34 327 192	55.8
Honolulu, Hawaii, SMSA	30	358 181	34 685 373	56.4
San Antonio, Tex., SMSA	31	354 029	35 039 402	57.0
Buffalo, N.Y., SMSA	32	344 169	35 383 571	57.5
Tampa-St. Petersburg, Fla., SMSA	33	322 334	35 705 905	58.1
Phoenix, Ariz., SMSA	34	321 618	36 027 523	58.6
Providence-Warwick-Pawtucket, R.I.-Mass., SMSA	35	309 394	36 336 917	59.1
Albany-Schenectady-Troy, N.Y., SMSA	36	307 531	36 644 448	59.6
Anaheim-Santa Ana-Garden Grove, Calif., SMSA	37	303 183	36 947 631	60.1
Rochester, N.Y., SMSA	38	293 330	37 240 961	60.6
Sacramento, Calif., SMSA	39	269 213	37 510 174	61.0
Hartford, Conn., SMSA	40	262 229	37 772 403	61.4
Raleigh-Durham, N.C., SMSA	41	256 808	38 029 211	61.8
Trenton, N.J., SMSA	42	240 191	38 269 402	62.2
Richmond, Va., SMSA	43	239 796	38 509 198	62.6
Louisville, Ky.-Ind., SMSA	44	222 909	38 732 107	63.0
New Orleans, La., SMSA	45	222 007	38 954 114	63.4
Riverside-San Bernardino-Ontario, Calif., SMSA	46	215 590	39 169 704	63.7
Syracuse, N.Y., SMSA	47	206 905	39 376 609	64.0
Austin, Tex., SMSA	48	206 077	39 582 686	64.4
Harrisburg, Pa., SMSA	49	197 148	39 779 834	64.7
Knoxville, Tenn., SMSA	50	194 424	39 974 258	65.0
Fort Lauderdale-Hollywood, Fla., SMSA	51	192 759	40 167 017	65.3
Lansing-East Lansing, Mich., SMSA	52	191 247	40 358 264	65.6
Oklahoma City, Okla., SMSA	53	189 897	40 548 161	65.9
Madison, Wis., SMSA	54	188 008	40 736 169	66.3
Springfield-Chicopee-Holyoke, Mass.-Conn., SMSA	55	184 905	40 921 074	66.6
Omaha, Nebr.-Iowa, SMSA	56	179 763	41 100 837	66.8
Toledo, Ohio-Mich., SMSA	57	178 002	41 278 839	67.1
Orlando, Fla., SMSA	58	175 527	41 454 366	67.4
New Haven-West Haven, Conn., SMSA	59	170 565	41 624 931	67.7
Des Moines, Iowa, SMSA	60	169 026	41 793 957	68.0
West Palm Beach-Boca Raton, Fla., SMSA	61	164 459	41 958 416	68.2
Nashville-Davidson, Tenn., SMSA	62	164 142	42 122 558	68.5
Salt Lake City-Ogden, Utah, SMSA	63	162 765	42 285 323	68.8
Tulsa, Okla., SMSA	64	160 234	42 445 557	69.0
Birmingham, Ala., SMSA	65	159 408	42 604 965	69.3
Memphis, Tenn.-Ark.-Miss., SMSA	66	156 418	42 761 383	69.5
Dayton, Ohio, SMSA	67	156 220	42 917 603	69.8
Northeast Pennsylvania, SMSA	68	152 176	43 069 779	70.0
Tucson, Ariz., SMSA	69	144 976	43 214 755	70.3
Jacksonville, Fla., SMSA	70	143 255	43 358 010	70.5
Wilmington, Del.-N.J.-Md., SMSA	71	143 106	43 501 116	70.7
Akron, Ohio, SMSA	72	135 925	43 637 041	71.0
Allentown-Bethlehem-Easton, Pa.-N.J., SMSA	73	134 559	43 771 600	71.2
Grand Rapids, Mich., SMSA	74	131 542	43 903 142	71.4
Greensboro-Winston-Salem-High Point, N.C., SMSA	75	128 420	44 031 562	71.6
Charlotte-Gastonia, N.C., SMSA	76	125 042	44 156 604	71.8
Bridgeport, Conn., SMSA	77	124 633	44 281 237	72.0
Worcester, Mass., SMSA	78	121 075	44 402 312	72.2
Fresno, Calif., SMSA	79	120 581	44 522 893	72.4
Colorado Springs, Colo., SMSA	80	109 968	44 632 861	72.6
Albuquerque, N. Mex., SMSA	81	108 538	44 741 399	72.8
Wichita, Kans., SMSA	82	108 168	44 849 567	72.9
Norfolk-Virginia Beach-Portsmouth, Va.-N.C., SMSA	83	107 147	44 956 714	73.1
Stamford, Conn., SMSA	84	106 702	45 063 416	73.3
New Brunswick-Perth Amboy-Sayreville, N.J., SMSA	85	103 591	45 167 007	73.5
Little Rock-North Little Rock, Ark., SMSA	86	101 040	45 268 047	73.6
Lincoln, Nebr., SMSA	87	99 783	45 367 830	73.8
Tacoma, Wash., SMSA	88	99 330	45 467 160	73.9
Peoria, Ill., SMSA	89	93 947	45 561 107	74.1
Anchorage, Alaska, SMSA	90	93 773	45 654 880	74.2
Santa Barbara-Santa Maria-Lompoc, Calif., SMSA	91	93 469	45 748 349	74.4
Youngstown-Warren, Ohio, SMSA	92	92 000	45 840 349	74.6
Lancaster, Pa., SMSA	93	91 721	45 932 070	74.7
Spokane, Wash., SMSA	94	89 450	46 021 520	74.8
Springfield, Ill., SMSA	95	89 059	46 110 579	75.0
Davenport-Rock Island-Moline, Iowa-Ill., SMSA	96	85 961	46 196 540	75.1
Gary-Hammond-East Chicago, Ind., SMSA	97	85 932	46 282 472	75.3
Baton Rouge, La., SMSA	98	83 851	46 366 323	75.4
Ann Arbor, Mich., SMSA	99	80 649	46 446 972	75.5
Duluth-Superior, Minn.-Wis., SMSA	100	78 363	46 525 335	75.7
Erie, Pa., SMSA	101	75 877	46 601 212	75.8
York, Pa., SMSA	102	75 705	46 676 917	75.9
Cedar Rapids, Iowa, SMSA	103	74 462	46 751 379	76.0
Topeka, Kans., SMSA	104	72 431	46 823 810	76.2
Jackson, Miss., SMSA	105	71 625	46 895 435	76.3
Utica-Rome, N.Y., SMSA	106	71 053	46 966 488	76.4
Columbia, S.C., SMSA	107	70 334	47 036 822	76.5
Canton, Ohio, SMSA	108	70 283	47 107 105	76.6
Rockford, Ill., SMSA	109	69 449	47 176 554	76.7
Lawrence-Haverhill, Mass.-N.H., SMSA	110	67 442	47 243 996	76.8
Paterson-Clifton-Passaic, N.J., SMSA	111	67 292	47 311 288	76.9
Portland, Maine, SMSA	112	67 270	47 378 558	77.1
Champaign-Urbana-Rantoul, Ill., SMSA	113	67 166	47 445 724	77.2
Jersey City, N.J., SMSA	114	67 142	47 512 866	77.3
Long Branch-Asbury Park, N.J., SMSA	115	66 946	47 579 812	77.4
Chattanooga, Tenn.-Ga., SMSA	116	66 731	47 646 543	77.5
Reading, Pa., SMSA	117	66 438	47 712 981	77.6
Sarasota, Fla., SMSA	118	66 434	47 779 415	77.7
Flint, Mich., SMSA	119	66 058	47 845 473	77.8
Montgomery, Ala., SMSA	120	65 425	47 910 898	77.9
Fort Wayne, Ind., SMSA	121	65 174	47 976 072	78.0
Poughkeepsie, N.Y., SMSA	122	64 741	48 040 813	78.1
Tallahassee, Fla., SMSA	123	64 385	48 105 198	78.2
Santa Rosa, Calif., SMSA	124	63 344	48 168 542	78.3
Salinas-Seaside-Monterey, Calif., SMSA	125	62 316	48 230 858	78.4
Evansville, Ind.-Ky., SMSA	126	61 013	48 291 871	78.5
South Bend, Ind., SMSA	127	60 841	48 352 712	78.6
Greenville-Spartanburg, S.C., SMSA	128	59 877	48 412 589	78.7
Manchester, N.H., SMSA	129	58 775	48 471 364	78.8
Charleston, W. Va., SMSA	130	58 554	48 529 918	78.9
Binghamton, N.Y.-Pa., SMSA	131	57 913	48 587 831	79.0
Lexington-Fayette, Ky., SMSA	132	57 871	48 645 702	79.1
Oxnard-Simi Valley-Ventura, Calif., SMSA	133	57 717	48 703 419	79.2
Fargo-Moorhead, N. Dak.-Minn., SMSA	134	54 906	48 758 325	79.3
Roanoke, Va., SMSA	135	54 777	48 813 102	79.4
Daytona Beach, Fla., SMSA	136	53 402	48 866 504	79.5
Stockton, Calif., SMSA	137	53 383	48 919 867	79.6
Mobile, Ala., SMSA	138	52 837	48 972 704	79.6
Amarillo, Tex., SMSA	139	52 202	49 024 906	79.7
Charleston-North Charleston, S.C., SMSA	140	51 604	49 076 510	79.8

See footnotes at end of table.

Table 6b. Standard Metropolitan Statistical Areas Ranked by Volume of Revenue of Firms Exempt From Federal Income Tax: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Rank[1]	Revenue ($1,000)	Cumulative Revenue ($1,000)	Cumulative Percent of U.S. total
Kalamazoo-Portage, Mich., SMSA	141	51 504	49 126 014	79.9
New London-Norwich, Conn.-R.I., SMSA	142	51 215	49 179 229	80.0
Bakersfield, Calif., SMSA	143	50 836	49 230 067	80.1
Saginaw, Mich., SMSA	144	50 712	49 280 779	80.1
Lakeland-Winter Haven, Fla., SMSA	145	50 078	49 330 857	80.2
Bryan-College Station, Tex., SMSA	146	50 038	49 380 895	80.3
Newport News-Hampton, Va., SMSA	147	50 031	49 430 926	80.4
Vallejo-Fairfield-Napa, Calif., SMSA	148	48 493	49 479 419	80.5
Eugene-Springfield, Oreg., SMSA	149	48 014	49 527 433	80.5
Waco, Tex., SMSA	150	47 421	49 574 854	80.6
Johnstown, Pa., SMSA	151	46 239	49 621 093	80.7
Atlantic City, N.J., SMSA	152	45 973	49 667 066	80.8
Fall River, Mass.-R.I., SMSA	153	45 954	49 713 020	80.8
Huntington-Ashland, W. Va.-Ky.-Ohio, SMSA	154	45 842	49 758 862	80.9
Johnson City-Kingsport-Bristol, Tenn.-Va., SMSA	155	45 727	49 804 589	81.0
Shreveport, La., SMSA	156	45 392	49 849 981	81.1
Appleton-Oshkosh, Wis., SMSA	157	44 590	49 894 571	81.1
El Paso, Tex., SMSA	158	44 475	49 939 046	81.2
Las Vegas, Nev., SMSA	159	44 285	49 983 331	81.3
Norwalk, Conn., SMSA	160	43 581	50 026 912	81.4
Yakima, Wash., SMSA	161	43 576	50 070 488	81.4
Salem, Oreg., SMSA	162	43 164	50 113 652	81.5
Boise City, Idaho, SMSA	163	42 954	50 156 606	81.6
Iowa City, Iowa, SMSA	164	41 594	50 198 200	81.6
Newburgh-Middletown, N.Y., SMSA	165	41 330	50 239 530	81.7
Brockton, Mass., SMSA	166	41 310	50 280 840	81.8
Springfield, Mo., SMSA	167	40 341	50 321 181	81.8
Bloomington-Normal, Ill., SMSA	168	39 994	50 361 175	81.9
Springfield, Ohio, SMSA	169	39 873	50 401 048	82.0
Sioux Falls, S. Dak., SMSA	170	39 653	50 440 701	82.0
Pensacola, Fla., SMSA	171	39 412	50 480 113	82.1
Reno, Nev., SMSA	172	38 535	50 518 648	82.2
Savannah, Ga., SMSA	173	38 503	50 557 151	82.2
Burlington, Vt., SMSA	174	38 057	50 595 208	82.3
Modesto, Calif., SMSA	175	37 946	50 633 154	82.3
Beaumont-Port Arthur-Orange, Tex., SMSA	176	37 838	50 670 992	82.4
Corpus Christi, Tex., SMSA	177	37 815	50 708 807	82.5
Columbia, Mo., SMSA	178	37 508	50 746 315	82.5
Waterloo-Cedar Falls, Iowa, SMSA	179	37 235	50 783 550	82.6
Abilene, Tex., SMSA	180	36 750	50 820 300	82.7
Wichita Falls, Tex., SMSA	181	36 210	50 856 510	82.7
Visalia-Tulare-Portervilie, Calif., SMSA	182	35 876	50 892 386	82.8
Lowell, Mass.-N.H., SMSA	183	35 442	50 927 828	82.8
Racine, Wis., SMSA	184	35 219	50 963 047	82.9
Charlottesville, Va., SMSA	185	35 186	50 998 233	82.9
Lubbock, Tex., SMSA	186	33 812	51 032 045	83.0
Lafayette-West Lafayette, Ind., SMSA	187	33 702	51 065 747	83.0
Fort Myers-Cape Coral, Fla., SMSA	188	33 507	51 099 254	83.1
Hagerstown, Md., SMSA	189	33 380	51 132 634	83.2
Lorain-Elyria, Ohio, SMSA	190	33 232	51 165 866	83.2
Wheeling, W. Va.-Ohio, SMSA	191	33 103	51 198 969	83.3
Hamilton-Middletown, Ohio, SMSA	192	32 437	51 231 406	83.3
Gainesville, Fla., SMSA	193	32 165	51 263 571	83.4
Sharon, Pa., SMSA	194	31 859	51 295 430	83.4
Augusta, Ga.-S.C., SMSA	195	31 802	51 327 232	83.5
Pueblo, Colo., SMSA	196	31 679	51 358 911	83.5
New Bedford, Mass., SMSA	197	31 425	51 390 336	83.6
Santa Cruz, Calif., SMSA	198	31 394	51 421 730	83.6
Melbourne-Titusville-Cocoa, Fla., SMSA	199	31 206	51 452 936	83.7
Lima, Ohio, SMSA	200	30 961	51 483 897	83.7
Williamsport, Pa., SMSA	201	30 888	51 514 785	83.8
Billings, Mont., SMSA	202	30 761	51 545 546	83.8
Grand Forks, N. Dak.-Minn., SMSA	203	30 736	51 576 282	83.9
Parkersburg-Marietta, W. Va.-Ohio, SMSA	204	30 690	51 606 972	83.9
Green Bay, Wis., SMSA	205	30 567	51 637 539	84.0
Pittsfield, Mass., SMSA	206	30 550	51 668 089	84.0
Decatur, Ill., SMSA	207	30 322	51 698 411	84.1
Midland, Tex., SMSA	208	30 128	51 728 539	84.1
Macon, Ga., SMSA	209	29 936	51 758 475	84.2
La Crosse, Wis., SMSA	210	29 695	51 788 170	84.2
Altoona, Pa., SMSA	211	29 211	51 817 381	84.3
Olympia, Wash., SMSA	212	28 912	51 846 293	84.3
Sioux City, Iowa-Nebr., SMSA	213	28 512	51 874 805	84.4
Asheville, N.C., SMSA	214	28 410	51 903 215	84.4
Waterbury, Conn., SMSA	215	28 379	51 931 594	84.5
McAllen-Pharr-Edinburg, Tex., SMSA	216	28 150	51 959 744	84.5
Galveston-Texas City, Tex., SMSA	217	28 078	51 987 822	84.5
Portsmouth-Dover-Rochester, N.H.-Maine, SMSA	218	27 338	52 015 160	84.6
Brownsville-Harlingen-San Benito, Tex., SMSA	219	27 155	52 042 315	84.6
Bloomington, Ind., SMSA	220	26 154	52 068 469	84.7
Fitchburg-Leominster, Mass., SMSA	221	26 009	52 094 478	84.7
New Britain, Conn., SMSA	222	25 961	52 120 439	84.8
Jackson, Mich., SMSA	223	25 945	52 146 384	84.8
Lynchburg, Va., SMSA	224	25 481	52 171 845	84.8
Bremerton, Wash., SMSA	225	25 068	52 196 913	84.9
Fort Collins, Colo., SMSA	226	25 059	52 221 972	84.9
Vineland-Millville-Bridgeton, N.J., SMSA	227	24 955	52 246 927	85.0
Battle Creek, Mich., SMSA	228	24 588	52 271 515	85.0
Eau Claire, Wis., SMSA	229	24 545	52 296 060	85.1
Great Falls, Mont., SMSA	230	24 454	52 320 514	85.1
Athens, Ga., SMSA	231	24 394	52 344 908	85.1
Richland-Kennewick-Pasco, Wash., SMSA	232	24 364	52 369 272	85.2
Bradenton, Fla., SMSA	233	24 337	52 393 609	85.2
Elkhart, Ind., SMSA	234	24 292	52 417 901	85.2
Kankakee, Ill., SMSA	235	24 069	52 441 970	85.3
Huntsville, Ala., SMSA	236	24 054	52 466 024	85.3
Muskegon-Norton Shores-Muskegon Heights, Mich., SMSA	237	23 270	52 489 294	85.4
Fort Smith, Ark.-Okla., SMSA	238	22 835	52 512 129	85.4
Fayetteville-Springdale, Ark., SMSA	239	22 669	52 534 798	85.4
Bellingham, Wash., SMSA	240	22 551	52 557 349	85.5
Lafayette, La., SMSA	241	22 035	52 579 384	85.5
Bangor, Maine, SMSA	242	21 785	52 601 169	85.5
Lewiston-Auburn, Maine, SMSA	243	21 756	52 622 925	85.6
Terre Haute, Ind., SMSA	244	21 551	52 644 476	85.6
Greeley, Colo., SMSA	245	21 468	52 665 944	85.7
Danbury, Conn., SMSA	246	20 724	52 686 668	85.7
Benton Harbor, Mich., SMSA	247	20 354	52 707 022	85.7
Tuscaloosa, Ala., SMSA	248	20 165	52 727 187	85.8
Biloxi-Gulfport, Miss., SMSA	249	20 094	52 747 281	85.8
Cumberland, Md.-W. Va., SMSA	250	19 917	52 767 198	85.8
Glens Falls, N.Y., SMSA	251	19 689	52 786 887	85.8
Lawrence, Kans., SMSA	252	19 646	52 806 533	85.9
St. Joseph, Mo., SMSA	253	19 292	52 825 825	85.9
Columbus, Ga.-Ala., SMSA	254	19 203	52 845 028	85.9
Elmira, N.Y., SMSA	255	18 929	52 863 957	86.0
State College, Pa., SMSA	256	18 572	52 882 529	86.0
Kenosha, Wis., SMSA	257	18 374	52 900 903	86.0
Pine Bluff, Ark., SMSA	258	18 280	52 919 183	86.1
Nashua, N.H., SMSA	259	18 180	52 937 363	86.1
Medford, Oreg., SMSA	260	18 154	52 955 517	86.1
Longview-Marshall, Tex., SMSA	261	18 034	52 973 551	86.2
Dubuque, Iowa, SMSA	262	17 808	52 991 359	86.2
Tyler, Tex., SMSA	263	17 756	53 009 115	86.2
Mansfield, Ohio, SMSA	264	17 605	53 026 720	86.2
Ocala, Fla., SMSA	265	17 527	53 044 247	86.3
Muncie, Ind., SMSA	266	17 291	53 061 538	86.3
Joplin, Mo., SMSA	267	17 186	53 078 724	86.3
Janesville-Beloit, Wis., SMSA	268	17 066	53 095 790	86.4
San Angelo, Tex., SMSA	269	16 960	53 112 750	86.4
Chico, Calif., SMSA	270	16 593	53 129 343	86.4
Casper, Wyo., SMSA	271	15 910	53 145 253	86.4
Danville, Va., SMSA	272	15 725	53 160 978	86.5
Albany, Ga., SMSA	273	15 722	53 176 700	86.5
Owensboro, Ky., SMSA	274	15 649	53 192 349	86.5
Wausau, Wis., SMSA	275	15 600	53 207 949	86.5
Killeen-Temple, Tex., SMSA	276	15 399	53 223 348	86.6
Wilmington, N.C., SMSA	277	15 238	53 238 586	86.6
Lake Charles, La., SMSA	278	15 181	53 253 767	86.6
Monroe, La., SMSA	279	15 143	53 268 910	86.6
Steubenville-Weirton, Ohio-W. Va., SMSA	280	14 860	53 283 770	86.7
Alexandria, La., SMSA	281	14 369	53 298 139	86.7
Anderson, Ind., SMSA	282	14 341	53 312 480	86.7
Lawton, Okla., SMSA	283	14 080	53 326 560	86.7
Rock Hill, S.C., SMSA	284	13 707	53 340 267	86.7
Redding, Calif., SMSA	285	13 658	53 353 925	86.8
Anniston, Ala., SMSA	286	13 504	53 367 429	86.8
Victoria, Tex., SMSA	287	13 427	53 380 856	86.8
Newark, Ohio, SMSA	288	13 344	53 394 200	86.8
Fayetteville, N.C., SMSA	289	13 197	53 407 397	86.9
Clarksville-Hopkinsville, Tenn.-Ky., SMSA	290	13 142	53 420 539	86.9
Texarkana, Tex.-Texarkana, Ark., SMSA	291	13 125	53 433 664	86.9
Salisbury-Concord, N.C., SMSA	292	13 073	53 446 737	86.9
Kokomo, Ind., SMSA	293	12 489	53 459 226	86.9
Bay City, Mich., SMSA	294	11 904	53 471 130	87.0
Sheboygan, Wis., SMSA	295	11 645	53 482 775	87.0
Hickory, N.C., SMSA	296	11 451	53 494 226	87.0
Meriden, Conn., SMSA	297	11 189	53 505 415	87.0
Bristol, Conn., SMSA	298	11 116	53 516 531	87.0
Provo-Orem, Utah, SMSA	299	10 298	53 526 829	87.1
Laredo, Tex., SMSA	300	10 285	53 537 114	87.1
Las Cruces, N. Mex., SMSA	301	10 062	53 547 176	87.1
Fort Walton Beach, Fla., SMSA	302	9 919	53 557 095	87.1
Odessa, Tex., SMSA	303	9 502	53 566 597	87.1
Enid, Okla., SMSA	304	9 037	53 575 634	87.1
Yuba City, Calif., SMSA	305	8 860	53 584 294	87.1

See footnotes at end of table.

Table 6b. Standard Metropolitan Statistical Areas Ranked by Volume of Revenue of Firms Exempt From Federal Income Tax: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Rank[1]	Revenue ($1,000)	Cumulative		Geographic area	Rank[1]	Revenue ($1,000)	Cumulative	
			Revenue ($1,000)	Percent of U.S. total				Revenue ($1,000)	Percent of U.S. total
Pascagoula-Moss Point, Miss., SMSA	306	8 572	53 592 868	87.2	Bismarck, N. Dak., SMSA	(X)	(D)	(X)	(X)
Panama City, Fla., SMSA	307	8 434	53 601 300	87.2	Jacksonville, N.C., SMSA	(X)	(D)	(X)	(X)
Burlington, N.C., SMSA	308	7 408	53 608 708	87.2	Petersburg-Colonial Heights-Hopewell, Va., SMSA	(X)	(D)	(X)	(X)
Sherman-Denison, Tex., SMSA	309	7 359	53 616 067	87.2					
Florence, S.C., SMSA	310	6 840	53 622 907	87.2					
Florence, Ala., SMSA	311	6 818	53 629 725	87.2	Rochester, Minn., SMSA	(X)	(D)	(X)	(X)
Anderson, S.C., SMSA	312	5 759	53 635 484	87.2	St. Cloud, Minn., SMSA	(X)	(D)	(X)	(X)
Gadsden, Ala., SMSA	313	5 629	53 641 113	87.2					

[1]Standard metropolitan statistical areas with suppressed revenue (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual organizations.

Table 7. Summary Statistics for the United States: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	United States					
	Tax-exempt service industries	**185 614**	**65 371 577**	**41 690 865**	**9 949 533**	**4 950 531**
7032	**Sporting and recreational camps**	**826**	**82 661**	**[illegible] 112**	**4 985**	**3 081**
704	**Organization hotels and lodging houses, on membership basis**	**3 096**	**219 881**	**80 947**	**14 154**	**13 300**
7391, 7	**Miscellaneous business services**	**446**	**1 214 393**	**594 736**	**140 710**	**35 634**
7391	Commercial research and development laboratories	268	1 148 222	555 295	131 388	32 309
7397	Commercial testing laboratories	178	66 171	39 441	9 322	3 325
792, 7997	**Selected amusement and recreation services**	**7 138**	**2 130 107**	**940 256**	**199 753**	**121 578**
792	Producers, orchestras, and entertainers	1 228	524 136	245 653	61 495	27 158
7922	Theatrical producers and miscellaneous theatrical services	651	206 312	78 523	18 590	8 659
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	577	317 824	167 130	42 905	18 499
7997	Membership sports and recreation clubs	5 910	1 605 971	694 603	138 258	94 418
80	**Health services**	**12 307**	**43 960 846**	**22 848 746**	**5 439 196**	**2 431 015**
805	Nursing and personal care facilities	2 331	2 215 866	1 203 242	284 243	201 758
8051	Skilled nursing care facilities	1 258	1 615 259	878 943	208 211	139 283
8059	Nursing and personal care facilities, n.e.c.	1 073	600 607	324 299	76 032	62 475
806	Hospitals	3 624	39 196 655	20 332 632	4 843 624	2 098 012
8062	General medical and surgical hospitals	3 296	37 196 364	19 236 091	4 579 284	1 993 410
8063	Psychiatric hospitals	86	826 330	196 761	47 640	18 929
8069	Specialty hospitals, except psychiatric	242	1 681 961	899 780	216 700	85 673
808	Outpatient care facilities	4 178	1 805 082	918 115	218 896	85 169
Other 80	Other health and allied services, n.e.c.	2 174	743 243	394 757	92 433	46 076
81	**Legal aid societies and similar legal services**	**1 101**	**258 994**	**153 198**	**34 803**	**12 440**
82	**Educational services**	**9 160**	**14 026 153**	**7 224 389**	**1 783 388**	**932 343**
821	Elementary and secondary schools[1]	3 297	1 296 078	744 616	190 449	99 388
822	Colleges, universities, professional schools, and junior colleges	1 755	12 027 628	6 164 319	1 497 017	783 559
8221	Colleges, universities, and professional schools	1 537	11 730 047	6 018 105	1 460 219	756 057
8222	Junior colleges and technical institutes	218	297 581	146 214	36 798	27 502
823	Libraries and information centers	1 386	178 358	91 264	21 337	12 667
824	Correspondence schools and vocational schools	790	160 362	66 704	16 395	11 406
8241 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	737	149 062	61 428	15 014	10 361
8243	Data processing, business, and secretarial schools	53	11 300	5 276	1 381	1 045
829	Schools and educational services, n.e.c.	1 932	363 727	157 466	38 168	25 323
83	**Social services**	**40 983**	**8 294 908**	**4 124 218**	**982 267**	**676 473**
832	Individual and family social services	12 440	2 236 902	1 143 438	265 992	167 384
833	Job training and vocational rehabilitation services	3 396	1 048 367	610 733	133 941	138 368
835	Child day care services	10 641	829 218	494 752	123 649	102 408
836	Residential care	5 603	1 857 437	880 816	209 592	135 144
839	Social services, n.e.c.	8 903	2 322 984	994 475	229 103	133 169
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**2 252**	**813 131**	**366 950**	**82 415**	**32 803**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	1 832	483 086	210 634	50 345	25 447
7999 pt.	Museums, and botanical and zoological gardens (commercial)	420	130 045	56 316	12 070	7 156
86, ex. 866	**Membership organizations, except religious**	**82 886**	**12 067 779**	**4 407 219**	**1 075 004**	**600 062**
861	Business associations	11 748	2 308 350	821 637	200 641	68 845
862	Professional membership organizations	4 870	1 284 602	432 260	104 653	34 644
863	Labor unions and similar labor organizations	23 416	3 466 435	1 303 716	316 600	179 029
864	Civic, social, and fraternal associations	34 121	3 606 469	1 341 523	330 734	255 924
865	Political organizations	1 123	109 887	30 544	7 553	3 726
869	Membership organizations, n.e.c.	7 386	1 290 016	477 539	114 823	57 890
892	**Noncommercial educational, scientific, and research organizations**	**1 914**	**1 437 290**	**594 724**	**146 871**	**47 773**
4722, other 7, 89 ex. 892	**All other industries**	**3 725**	**1 065 454**	**457 392**	**106 209**	**44 231**

[1]Excludes schools operated by religious organizations.

PART B

States

USER'S GUIDE FOR LOCATING STATISTICS IN PART B OF THIS REPORT

BY TABLE NUMBER

Information Shown in Tables	Table				
	1b	2b	3b	5b	6 (Summary State Statistics: 1977)
GEOGRAPHIC AREAS [1]					
Each State	X	X	X	X	X
Outside SMSA's				X	
DATA ITEMS [2]					
Establishments	X	X		X	X
Revenue	X			X	
Expenses		X			X
Annual payroll	X	X		X	X
First quarter payroll	X			X	X
Paid employees for pay period including March 12	X			X	X
1977 to 1982 (comparative statistics (expenses, payroll)					
Revenue per establishment			X		
Expenses per establishment			X		
Revenue per employee			X		
Expenses per employee			X		
Annual payroll per employee			X		
Employees per establishment			X		

1/ See Geographic Areas Covered, Introduction.
2/ See Explanation of Terms, Appendix A.

Regions and Census Divisions of the United States

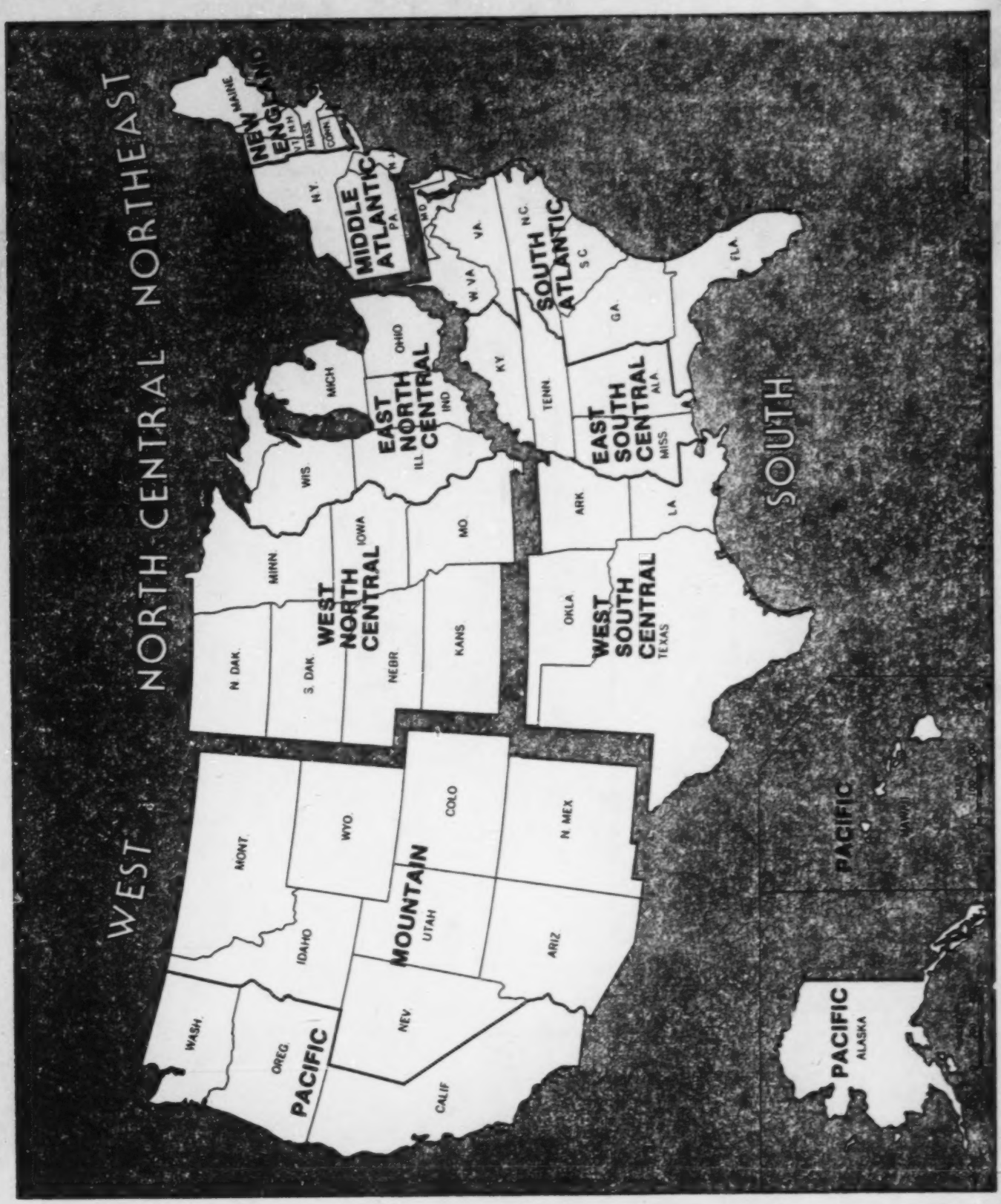

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 681**	**422 118**	**168 853**	**39 914**	**18 163**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**57**	**8 545**	**2 176**	**488**	**298**
7011 pt.	Hotels	3	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	8	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	46	7 373	1 675	440	264
7291, 2, 7	**Research, testing, and consulting services**	**9**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	4	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	3	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**135**	**44 331**	**17 141**	**3 645**	**2 104**
792	Producers, orchestras, and entertainers	13	3 429	1 764	479	217
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	7	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	6	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	17	3 703	1 373	308	170
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	1	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	16	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	15	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	101	36 009	13 801	2 829	1 708
7999 pt.	Fairs	4	1 190	203	29	9
805, 8, 9	**Selected health services**	**161**	**80 242**	**39 535**	**9 023**	**3 625**
805	Nursing and personal care facilities	17	19 607	10 282	2 410	1 338
8051	Skilled nursing care facilities	11	17 987	9 294	2 190	1 220
8059	Nursing and personal care facilities, n.e.c.	6	1 620	988	230	118
808	Outpatient care facilities	109	32 451	17 140	4 054	1 294
809	Health and allied services, n.e.c.	35	28 184	12 113	2 559	993
81	**Legal aid societies and similar legal services**	**29**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**27**	**5 119**	**1 996**	**513**	**181**
823	Libraries and information centers	4	208	64	13	9
824	Correspondence schools and vocational schools	12	1 760	622	148	75
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	12	1 760	622	148	75
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	11	3 151	1 310	352	96
83	**Social services**	**573**	**133 726**	**54 014**	**13 115**	**7 066**
835	Child day care services	160	19 446	10 876	2 772	1 628
832, 3, 6, 9	Other social services	413	114 280	43 138	10 343	5 238
832	Individual and family social services	219	43 203	20 032	5 084	2 432
833	Job training and vocational rehabilitation services	34	10 699	6 648	1 094	721
836	Residential care	76	15 051	6 319	1 527	791
839	Social services, n.e.c.	84	45 127	10 139	2 638	1 294
861, 2, 4, 9	**Selected membership organizations**	**677**	**112 552**	**36 925**	**8 822**	**3 912**
861	Business associations	159	23 959	8 173	2 000	575
864	Civic, social, and fraternal associations	369	46 158	16 339	3 907	2 424
862, 9	Other membership organizations	149	42 535	12 413	2 915	913
862	Professional membership organizations	61	15 096	4 929	1 212	305
869	Membership organizations, n.e.c.	88	27 439	7 484	1 703	608
892	**Noncommercial educational, scientific, and research organizations**	**13**	**3 628**	**1 207**	**299**	**80**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**1 681**	**(NC)**	**372 368**	**(NC)**	**(X)**	**168 853**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**57**	**(NC)**	**8 362**	**(NC)**	**(X)**	**2 178**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**9**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**135**	**(NC)**	**43 043**	**(NC)**	**(X)**	**17 141**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**161**	**103**	**74 726**	**39 688**	**88.3**	**39 535**	**21 234**	**86.2**
805	Nursing and personal care facilities	17	19	20 830	11 962	74.1	10 282	6 166	66.8
808	Outpatient care facilities	109	64	31 279	23 045	35.7	17 140	12 502	37.1
809	Health and allied services, n.e.c.	35	20	22 617	4 681	383.2	12 113	2 566	372.1
81	**Legal aid societies and similar legal services**	**29**	**3**	**(D)**	**2 922**	**(D)**	**(D)**	**755**	**(D)**
823, 4, 9	**Selected educational services**	**27**	**31**	**4 870**	**4 457**	**9.3**	**1 996**	**1 863**	**7.1**
83	**Social services**	**573**	**482**	**108 073**	**81 208**	**33.1**	**54 014**	**42 384**	**27.4**
835	Child day care services	160	148	18 137	11 997	51.2	10 876	7 652	42.1
832, 3, 6, 9	Other social services	413	334	89 936	69 211	29.9	43 138	34 732	24.2
861, 2, 4, 9	**Selected membership organizations**	**677**	**652**	**99 471**	**62 026**	**60.4**	**36 925**	**22 225**	**66.1**
861	Business associations	159	162	20 977	17 351	20.9	8 173	6 438	26.9
864	Civic, social, and fraternal associations	369	360	39 617	28 698	38.0	16 339	10 313	58.4
862, 9	Other membership organizations	149	130	38 877	15 977	143.3	12 413	5 474	126.8
892	**Noncommercial educational, scientific, and research organizations**	**13**	**13**	**3 239**	**1 833**	**76.7**	**1 207**	**675**	**78.8**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**251 111**	**23 241**	**221 516**	**20 501**	**9 297**	**11**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**149 912**	**28 674**	**146 702**	**28 060**	**7 302**	**5**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**326 378**	**21 070**	**318 837**	**20 458**	**8 147**	**15**
805, 8, 9	**Selected health services**	**496 398**	**22 136**	**464 137**	**20 614**	**10 906**	**23**
805	Nursing and personal care facilities	1 153 353	14 654	1 225 294	15 568	7 685	79
808	Outpatient care facilities	297 716	25 078	286 963	24 172	13 246	12
809	Health and allied services, n.e.c.	805 257	28 383	646 200	22 776	12 198	28
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**189 583**	**28 282**	**180 370**	**26 906**	**11 028**	**7**
83	**Social services**	**233 379**	**18 925**	**188 609**	**15 295**	**7 644**	**12**
835	Child day care services	121 538	10 638	113 356	9 922	5 950	11
832, 3, 6, 9	Other social services	276 707	21 817	217 763	17 170	8 236	13
861, 2, 4, 9	**Selected membership organizations**	**166 309**	**28 797**	**146 929**	**25 427**	**9 439**	**6**
861	Business associations	150 566	41 668	131 931	36 482	14 214	4
864	Civic, social, and fraternal associations	125 089	19 042	107 363	16 344	6 741	7
862, 9	Other membership organizations	285 470	46 588	260 919	42 582	13 596	6
892	**Noncommercial educational, scientific, and research organizations**	**279 077**	**45 350**	**249 154**	**40 488**	**15 088**	**6**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**481**	**73 052**	**31 504**	**7 612**	**3 838**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**19**	**1 467**	**246**	**69**	**46**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	3	89	35	7	6
704	Organization hotels and lodging houses, on membership basis	15	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	-	-	-	-	-
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**42**	**7 732**	**2 651**	**521**	**360**
792	Producers, orchestras, and entertainers	-	-	-	-	-
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	-	-	-	-	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	-	-	-	-	-
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	4	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	-	-	-	-	-
84	Noncommercial museums, art galleries, and botanical and zoological gardens	4	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	3	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	37	7 053	2 470	481	340
7999 pt.	Fairs	1	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**68**	**19 510**	**10 079**	**2 328**	**914**
805	Nursing and personal care facilities	1	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	1	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	-	-	-	-	-
806	Outpatient care facilities	57	11 585	6 317	1 522	560
809	Health and allied services, n.e.c.	10	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**11**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
823	Libraries and information centers	1	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	2	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	2	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	1	(D)	(D)	(D)	(D)
83	**Social services**	**201**	**30 029**	**13 110**	**3 381**	**1 915**
835	Child day care services	61	5 883	3 423	871	551
832, 3, 6, 9	Other social services	140	24 146	9 687	2 510	1 364
832	Individual and family social services	90	8 277	3 982	935	505
833	Job training and vocational rehabilitation services	8	1 256	782	203	148
836	Residential care	24	7 483	2 672	654	331
839	Social services, n.e.c.	18	7 130	2 271	688	360
861, 2, 4, 9	**Selected membership organizations**	**135**	**(D)**	**(D)**	**(D)**	**(D)**
861	Business associations	41	3 725	1 226	306	117
864	Civic, social, and fraternal associations	66	4 536	1 432	341	248
862, 9	Other membership organizations	28	(D)	(D)	(D)	(D)
862	Professional membership organizations	10	(D)	(D)	(D)	(D)
869	Membership organizations, n.e.c.	18	2 176	807	186	100
892	**Noncommercial educational, scientific, and research organizations**	**-**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Alabama					
	Tax-exempt service industries	**2 057**	**677 675**	**325 393**	**76 812**	**46 329**
7032	**Sporting and recreational camps**	**7**	**465**	**121**	**32**	**38**
704	**Organization hotels and lodging houses, on membership basis**	**46**	**4 778**	**1 136**	**320**	**290**
7391, 7	**Miscellaneous business services**	**7**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	3	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	4	200	115	27	10
792, 7997	**Selected amusement and recreation services**	**99**	**22 110**	**9 314**	**2 166**	**1 651**
792	Producers, orchestras, and entertainers	9	1 368	753	243	156
7922	Theatrical producers and miscellaneous theatrical services	7	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	2	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	90	20 742	8 561	1 923	1 495
80	**Health services**	**140**	**366 854**	**180 667**	**41 767**	**21 397**
805	Nursing and personal care facilities	19	11 962	5 166	1 458	1 195
8051	Skilled nursing care facilities	15	11 441	5 038	1 389	1 130
8059	Nursing and personal care facilities, n.e.c.	4	521	128	69	65
806	Hospitals	37	311 004	155 214	35 793	18 222
8062	General medical and surgical hospitals	30	287 320	142 977	32 977	16 854
8063	Psychiatric hospitals	3	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	4	(D)	(D)	(D)	(D)
808	Outpatient care facilities	64	39 207	16 721	3 996	1 675
Other 80	Other health and allied services, n.e.c.	20	4 681	2 566	530	305
81	**Legal aid societies and similar legal services**	**3**	**2 922**	**755**	**141**	**60**
82	**Educational services**	**112**	**93 624**	**48 154**	**11 980**	**8 371**
821	Elementary and secondary schools[1]	60	15 834	9 504	2 414	1 490
822	Colleges, universities, professional schools, and junior colleges	21	73 333	36 787	9 121	6 638
8221	Colleges, universities, and professional schools	15	66 521	33 846	8 377	6 183
8222	Junior colleges and technical institutes	6	6 812	2 941	744	455
823	Libraries and information centers	3	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	10	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	8	753	258	59	48
8243, 4	Data processing, business, and secretarial schools	2	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	18	3 347	1 480	355	173
83	**Social services**	**482**	**81 208**	**42 384**	**9 743**	**7 650**
832	Individual and family social services	157	30 742	15 538	3 565	2 610
833	Job training and vocational rehabilitation services	28	8 406	4 523	910	815
835	Child day care services	148	11 997	7 652	1 949	1 805
836	Residential care	51	10 051	4 461	1 039	845
839	Social services, n.e.c.	98	20 012	10 210	2 280	1 575
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**19**	**2 391**	**986**	**216**	**170**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	15	(D)	(D)	(D)	(D)
7999 pt.	Museums, and botanical and zoological gardens (commercial)	4	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	**1 087**	**86 689**	**33 119**	**8 225**	**5 858**
861	Business associations	162	17 351	6 438	1 556	695
862	Professional membership organizations	54	7 075	2 476	600	220
863	Labor unions and similar labor organizations	428	23 775	10 624	2 755	2 500
864	Civic, social, and fraternal associations	360	28 698	10 313	2 578	2 075
865	Political organizations	17	868	270	41	22
869	Membership organizations, n.e.c.	76	8 902	2 998	695	376
892	**Noncommercial educational, scientific, and research organizations**	**13**	**1 833**	**675**	**163**	**70**
4722, other 7, 89 ex. 892	**All other industries**	**32**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**558**	**195 867**	**84 683**	**20 169**	**6 079**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**6**	**1 111**	**469**	**91**	**32**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	3	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	3	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**6**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	5	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**20**	**13 656**	**5 470**	**1 416**	**361**
792	Producers, orchestras, and entertainers	8	4 793	1 732	605	121
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	4	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	8	7 356	3 279	734	215
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	-	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	8	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	7	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	1	(D)	(D)	(D)	(D)
7999 pt.	Fairs	3	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**24**	**25 851**	**12 591**	**3 086**	**791**
805	Nursing and personal care facilities	3	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	-	-	-	-	-
8059	Nursing and personal care facilities, n.e.c.	3	(D)	(D)	(D)	(D)
806	Outpatient care facilities	14	15 613	7 336	1 840	446
809	Health and allied services, n.e.c.	7	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**14**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**21**	**14 057**	**2 583**	**693**	**166**
823	Libraries and information centers	2	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	8	10 189	1 077	270	62
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	8	10 189	1 077	270	62
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	11	(D)	(D)	(D)	(D)
83	**Social services**	**255**	**84 314**	**42 423**	**10 096**	**3 290**
835	Child day care services	72	7 804	5 266	1 375	855
832, 3, 6, 9	Other social services	183	76 510	37 157	8 721	2 435
832	Individual and family social services	73	18 883	9 595	2 256	727
833	Job training and vocational rehabilitation services	9	5 720	3 835	836	311
836	Residential care	46	16 600	8 769	2 227	560
839	Social services, n.e.c.	55	35 307	14 958	3 402	837
861, 2, 4, 9	**Selected membership organizations**	**205**	**49 716**	**18 223**	**4 129**	**1 301**
861	Business associations	45	12 034	3 910	932	190
864	Civic, social, and fraternal associations	128	31 474	12 063	2 629	963
862, 9	Other membership organizations	32	6 208	2 250	568	128
862	Professional membership organizations	14	2 510	886	238	48
863	Membership organizations, n.e.c.	18	3 698	1 364	330	80
892	**Noncommercial educational, scientific, and research organizations**	**7**	**2 177**	**898**	**222**	**40**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**558**	**(NC)**	**183 920**	**(NC)**	**(X)**	**84 683**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**6**	**(NC)**	**1 130**	**(NC)**	**(X)**	**469**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**6**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**20**	**(NC)**	**13 525**	**(NC)**	**(X)**	**5 470**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**24**	**27**	**22 782**	**16 834**	**35.3**	**12 591**	**7 984**	**57.7**
805	Nursing and personal care facilities	3	5	(D)	(D)	(D)	(D)	(D)	(D)
808	Outpatient care facilities	14	17	13 214	10 320	28.0	7 336	4 553	61.1
809	Health and allied services, n.e.c.	7	5	(D)	(D)	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**14**	**10**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**21**	**15**	**13 284**	**(D)**	**(D)**	**2 583**	**(D)**	**(D)**
83	**Social services**	**255**	**132**	**80 925**	**34 239**	**136.4**	**42 423**	**17 525**	**142.1**
835	Child day care services	72	33	7 521	(D)	(D)	5 266	(D)	(D)
832, 3, 8, 9	Other social services	183	99	73 404	(D)	(D)	37 157	(D)	(D)
861, 2, 4, 9	**Selected membership organizations**	**235**	**166**	**46 576**	**(D)**	**(D)**	**18 223**	**(D)**	**(D)**
861	Business associations	45	37	10 442	4 590	127.5	3 910	1 682	132.5
864	Civic, social, and fraternal associations	128	106	30 549	17 033	79.4	12 063	7 981	51.1
862, 9	Other membership organizations	32	23	5 585	(D)	(D)	2 250	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	**7**	**4**	**2 206**	**448**	**392.4**	**898**	**206**	**335.9**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**351 016**	**32 220**	**329 606**	**30 255**	**13 930**	**11**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**185 167**	**34 719**	**188 333**	**35 313**	**14 656**	**5**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**682 803**	**37 828**	**676 250**	**37 465**	**15 152**	**18**
805, 8, 9	**Selected health services**	**1 077 125**	**32 681**	**949 250**	**28 802**	**15 918**	**33**
805	Nursing and personal care facilities	(D)	(D)	(D)	(D)	(D)	(D)
808	Outpatient care facilities	1 115 214	35 007	943 857	29 628	16 448	32
809	Health and allied services, n.e.c.	(D)	(D)	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**669 381**	**84 681**	**632 571**	**80 024**	**15 560**	**8**
83	**Social services**	**330 643**	**25 627**	**317 353**	**24 597**	**12 895**	**13**
835	Child day care services	106 389	9 127	104 458	8 796	6 159	12
832, 3, 8, 9	Other social services	418 087	31 421	401 115	30 145	15 260	13
861, 2, 4, 9	**Selected membership organizations**	**242 517**	**38 214**	**227 200**	**35 800**	**14 007**	**6**
861	Business associations	267 422	63 337	232 044	54 958	20 579	4
864	Civic, social, and fraternal associations	245 891	32 018	238 664	31 077	12 272	8
862, 9	Other membership organizations	194 000	48 500	174 531	43 633	17 578	4
892	**Noncommercial educational, scientific, and research organizations**	**311 000**	**54 425**	**315 143**	**55 150**	**22 450**	**6**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside the Standard Metropolitan Statistical Area: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**355**	**102 094**	**45 926**	**10 806**	**3 542**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
7391, 2, 7	**Research, testing, and consulting services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**13**	**8 374**	**3 548**	**751**	**238**
805, 8, 9	**Selected health services**	**14**	**15 105**	**7 389**	**1 849**	**475**
805	Nursing and personal care facilities	1	(D)	(D)	(D)	(D)
808	Outpatient care facilities	10	11 132	5 275	1 355	349
809	Health and allied services, n.e.c.	3	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**12**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**9**	**2 299**	**927**	**245**	**49**
83	**Social services**	**146**	**42 879**	**21 340**	**5 172**	**1 806**
835	Child day care services	48	4 329	3 158	874	493
832, 3, 6, 9	Other social services	98	38 050	18 182	4 298	1 313
861, 2, 4, 9	**Selected membership organizations**	**152**	**30 263**	**11 219**	**2 447**	**897**
861	Business associations	29	5 073	1 763	404	107
864	Civic, social, and fraternal associations	102	21 335	7 969	1 675	705
862, 9	Other membership organizations	21	3 855	1 487	368	85
892	**Noncommercial educational, scientific, and research organizations**	**2**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Alaska					
	Tax-exempt service industries	**498**	**177 110**	**88 585**	**20 430**	**6 708**
7032	**Sporting and recreational camps**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
704	**Organization hotels and lodging houses, on membership basis**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
7391, 7	**Miscellaneous business services**	**-**	**-**	**-**	**-**	**-**
7391	Commercial research and development laboratories	-	-	-	-	-
7397	Commercial testing laboratories	-	-	-	-	-
792, 7997	**Selected amusement and recreation services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
792	Producers, orchestras, and entertainers	2	(D)	(D)	(D)	(D)
7922	Theatrical producers and miscellaneous theatrical services	1	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	-	-	-	-	-
80	**Health services**	**39**	**78 443**	**43 351**	**10 397**	**3 217**
805	Nursing and personal care facilities	5	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	1	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	4	1 646	765	195	58
806	Hospitals	12	61 609	35 367	8 442	2 497
8062	General medical and surgical hospitals	12	61 609	35 367	8 442	2 497
8063	Psychiatric hospitals	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	-	-	-	-	-
808	Outpatient care facilities	17	10 320	4 553	1 087	310
Other 80	Other health and allied services, n.e.c.	5	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**10**	**(D)**	**(D)**	**(D)**	**(D)**
82	**Educational services**	**23**	**9 958**	**4 325**	**887**	**357**
821	Elementary and secondary schools[1]	5	(D)	(D)	(D)	(D)
822	Colleges, universities, professional schools, and junior colleges	3	(D)	(D)	(D)	(D)
8221	Colleges, universities, and professional schools	2	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	1	(D)	(D)	(D)	(D)
823	Libraries and information centers	2	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	8	3 808	1 609	316	45
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	7	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	5	729	298	99	25
83	**Social services**	**132**	**32 047**	**16 430**	**3 265**	**1 363**
832	Individual and family social services	35	6 026	3 066	773	271
833	Job training and vocational rehabilitation services	5	(D)	(D)	(D)	(D)
835	Child day care services	33	(D)	(D)	(D)	(D)
836	Residential care	33	6 202	2 962	705	283
839	Social services, n.e.c.	26	12 000	5 552	1 037	372
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**9**	**1 230**	**528**	**143**	**63**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	8	(D)	(D)	(D)	(D)
7999 pt.	Museums, and botanical and zoological gardens (commercial)	1	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	**238**	**52 163**	**22 175**	**5 314**	**1 537**
861	Business associations	37	4 590	1 882	428	122
862	Professional membership organizations	13	1 605	885	169	43
863	Labor unions and similar labor organizations	70	27 129	11 147	2 790	562
864	Civic, social, and fraternal associations	106	17 033	7 961	1 760	729
865	Political organizations	2	(D)	(D)	(D)	(D)
869	Membership organizations, n.e.c.	10	(D)	(D)	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	**4**	**448**	**206**	**39**	**12**
4722, other 7, 89 ex. 892	**All other industries**	**6**	**1 534**	**491**	**113**	**55**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 691**	**535 226**	**207 118**	**48 368**	**21 551**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**36**	**3 154**	**832**	**154**	**139**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	14	1 603	512	67	53
704	Organization hotels and lodging houses, on membership basis	22	1 551	320	87	86
7391, 2, 7	**Research, testing, and consulting services**	**12**	**14 398**	**8 147**	**2 075**	**378**
7391	Research and development laboratories	3	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	7	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	2	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**104**	**61 698**	**34 311**	**5 886**	**2 781**
792	Producers, orchestras, and entertainers	18	14 654	5 091	1 373	705
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	5	1 640	678	216	100
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	13	13 014	4 413	1 157	605
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	30	13 704	6 140	1 441	559
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	7	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	23	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	22	6 301	3 035	735	288
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	49	30 670	12 454	2 899	1 347
7999 pt.	Fairs	7	2 670	626	173	170
805, 8, 9	**Selected health services**	**111**	**85 793**	**40 048**	**9 023**	**3 321**
805	Nursing and personal care facilities	28	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	18	30 505	15 106	3 266	1 465
8059	Nursing and personal care facilities, n.e.c.	10	(D)	(D)	(D)	(D)
808	Outpatient care facilities	74	37 764	17 165	4 063	1 247
809	Health and allied services, n.e.c.	9	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**27**	**4 607**	**3 109**	**781**	**198**
823, 4, 9	**Selected educational services**	**42**	**7 733**	**3 302**	**823**	**388**
823	Libraries and information centers	9	929	460	110	55
824	Correspondence schools and vocational schools	14	3 067	1 080	284	130
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	14	3 067	1 080	284	130
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	19	3 737	1 762	429	201
83	**Social services**	**572**	**206 723**	**79 980**	**18 454**	**9 269**
835	Child day care services	106	6 475	5 368	1 390	1 068
832, 3, 8, 9	Other social services	466	198 248	74 612	17 064	8 181
832	Individual and family social services	214	62 031	26 577	6 707	2 811
833	Job training and vocational rehabilitation services	60	26 008	13 770	3 237	2 135
836	Residential care	98	40 830	16 468	4 323	2 095
839	Social services, n.e.c.	94	69 379	13 797	2 797	1 140
861, 2, 4, 9	**Selected membership organizations**	**671**	**149 388**	**45 732**	**10 792**	**4 992**
861	Business associations	125	26 135	9 674	2 194	561
864	Civic, social, and fraternal associations	394	66 659	23 141	5 579	3 305
862, 9	Other membership organizations	152	56 592	12 917	3 019	1 126
862	Professional membership organizations	55	12 444	4 583	1 088	307
869	Membership organizations, n.e.c.	97	44 148	8 334	1 931	819
892	**Noncommercial educational, scientific, and research organizations**	**16**	**4 734**	**1 859**	**430**	**92**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**1 561**	**(NC)**	**478 713**	**(NC)**	**(X)**	**207 118**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**36**	**(NC)**	**1 060**	**(NC)**	**(X)**	**832**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**12**	**(NC)**	**13 980**	**(NC)**	**(X)**	**8 147**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**104**	**(NC)**	**60 849**	**(NC)**	**(X)**	**24 311**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**111**	**93**	**81 490**	**48 684**	**67.4**	**40 046**	**28 789**	**39.1**
805	Nursing and personal care facilities	28	18	(D)	13 286	(D)	(D)	8 286	(D)
806	Outpatient care facilities	74	54	35 293	24 861	42.0	17 165	14 527	18.2
809	Health and allied services, n.e.c.	9	21	(D)	10 537	(D)	(D)	5 974	(D)
81	**Legal aid societies and similar legal services**	**27**	**19**	**5 101**	**3 249**	**57.0**	**3 109**	**1 955**	**59.0**
823, 4, 9	**Selected educational services**	**42**	**43**	**7 614**	**5 104**	**49.2**	**3 302**	**2 122**	**55.6**
83	**Social services**	**572**	**421**	**171 237**	**72 845**	**135.1**	**79 980**	**37 625**	**112.6**
835	Child day care services	106	79	8 297	4 686	77.1	5 368	2 765	94.1
832, 3, 6, 9	Other social services	466	342	162 940	68 159	139.1	74 612	34 860	114.0
861, 2, 4, 9	**Selected membership organizations**	**671**	**589**	**131 256**	**77 214**	**70.0**	**48 732**	**28 727**	**69.2**
861	Business associations	125	119	24 452	12 643	93.4	9 674	4 639	108.5
864	Civic, social, and fraternal associations	394	347	59 108	47 424	24.6	23 141	16 933	36.7
862, 9	Other membership organizations	152	122	47 696	17 147	178.2	12 917	7 155	80.5
892	**Noncommercial educational, scientific, and research organizations**	**16**	**'15**	**4 328**	**'4 262**	**1.5**	**1 659**	**'1 890**	**-12.5**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**338 294**	**24 975**	**300 883**	**22 213**	**9 611**	**14**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**87 611**	**22 691**	**85 000**	**22 014**	**5 988**	**4**
7391, 2, 7	**Research, testing, and consulting services**	**1 199 833**	**38 395**	**1 165 000**	**37 280**	**21 725**	**31**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**593 250**	**22 188**	**593 163**	**21 808**	**8 742**	**27**
805, 8, 9	**Selected health services**	**772 910**	**25 833**	**734 144**	**24 538**	**12 058**	**30**
805	Nursing and personal care facilities	(D)	(D)	(D)	(D)	(D)	(D)
806	Outpatient care facilities	510 324	30 284	476 932	28 302	13 765	17
809	Health and allied services, n.e.c.	(D)	(D)	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**170 610**	**23 505**	**188 926**	**26 026**	**15 882**	**7**
823, 4, 9	**Selected educational services**	**184 119**	**20 034**	**161 286**	**19 725**	**8 554**	**9**
83	**Social services**	**361 404**	**22 303**	**299 365**	**18 474**	**8 629**	**16**
835	Child day care services	79 953	7 790	78 274	7 626	4 934	10
832, 3, 6, 9	Other social services	425 425	24 233	349 657	19 917	9 120	18
861, 2, 4, 9	**Selected membership organizations**	**222 632**	**29 925**	**195 613**	**26 293**	**9 161**	**7**
861	Business associations	209 080	46 586	195 616	43 586	17 244	4
864	Civic, social, and fraternal associations	169 185	20 169	150 020	17 884	7 002	8
862, 9	Other membership organizations	372 316	50 259	313 789	42 359	11 472	7
892	**Noncommercial educational, scientific, and research organizations**	**295 875**	**51 457**	**270 375**	**47 022**	**18 033**	**6**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	404	71 832	33 687	7 892	3 892
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	12	(D)	(D)	(D)	(D)
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	10	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	2	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	2	(D)	(D)	(D)	(D)
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	27	6 331	2 435	560	346
792	Producers, orchestras, and entertainers	1	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	-	-	-	-	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	12	2 662	1 105	289	115
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	4	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	8	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	8	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	10	2 482	1 014	188	115
7999 pt.	Fairs	4	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health service**	34	10 004	4 953	1 145	389
805	Nursing and personal care facilities	5	2 573	1 420	253	105
8051	Skilled nursing care facilities	1	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	4	(D)	(D)	(D)	(D)
806	Outpatient care facilities	26	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	1	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	15	1 648	1 300	326	89
823, 4, 9	**Selected educational services**	14	1 468	976	192	104
823	Libraries and information centers	6	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	-	-	-	-	-
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	-	-	-	-	-
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	8	(D)	(D)	(D)	(D)
83	**Social services**	148	29 541	17 119	4 085	1 988
835	Child day care services	31	2 064	1 401	346	251
832, 3, 8, 9	Other social services	117	27 477	15 718	3 739	1 737
832	Individual and family social services	59	13 483	8 462	2 035	831
833	Job training and vocational rehabilitation services	17	5 233	2 905	672	494
836	Residential care	22	6 476	3 457	842	324
839	Social services, n.e.c.	19	2 285	894	190	88
861, 2, 4, 9	**Selected membership organizations**	180	19 527	5 950	1 328	868
861	Business associations	32	2 327	844	221	87
864	Civic, social, and fraternal associations	111	9 253	2 878	662	563
862, 9	Other membership organizations	37	7 947	1 928	445	216
862	Professional membership organizations	9	897	317	79	28
869	Membership organizations, n.e.c.	28	7 050	1 611	366	188
892	**Noncommercial educational, scientific, and research organizations**	2	(D)	(D)	(D)	(D)

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Arizona					
	Tax-exempt service industries	**1 627**	**870 953**	**310 792**	**73 959**	**39 636**
7032	**Sporting and recreational camps**	**13**	**620**	**213**	**39**	**27**
704	**Organization hotels and lodging houses, on membership basis**	**30**	**1 655**	**244**	**77**	**88**
7391, 7	**Miscellaneous business services**	**6**	**1 347**	**926**	**220**	**75**
7391	Commercial research and development laboratories	4	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	2	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**59**	**22 529**	**9 059**	**2 306**	**1 748**
792	Producers, orchestras, and entertainers	15	6 411	2 203	661	475
7922	Theatrical producers and miscellaneous theatrical services	4	652	339	109	57
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	11	5 759	1 864	552	418
7997	Membership sports and recreation clubs	44	16 118	6 856	1 645	1 271
80	**Health services**	**137**	**420 198**	**197 993**	**47 308**	**22 443**
805	Nursing and personal care facilities	18	13 286	8 288	1 813	1 300
8051	Skilled nursing care facilities	11	10 272	6 586	1 408	1 015
8059	Nursing and personal care facilities, n.e.c.	7	3 014	1 702	405	285
806	Hospitals	44	371 514	169 204	40 758	19 033
8062	General medical and surgical hospitals	42	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	–	–	–	–	–
808	Outpatient care facilities	54	24 861	14 527	3 341	1 553
Other 80	Other health and allied services, n.e.c.	21	10 537	5 974	1 396	557
81	**Legal aid societies and similar legal services**	**19**	**3 249**	**1 955**	**436**	**305**
82	**Educational services**	**90**	**28 983**	**14 909**	**3 554**	**2 279**
821	Elementary and secondary schools[1]	41	(D)	(D)	(D)	(D)
822	Colleges, universities, professional schools, and junior colleges	6	(D)	(D)	(D)	(D)
8221	Colleges, universities, and professional schools	5	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	1	(D)	(D)	(D)	(D)
823	Libraries and information centers	9	287	133	38	32
824	Correspondence schools and vocational schools	14	3 381	1 347	298	219
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	14	3 381	1 347	296	219
8243, 4	Data processing, business, and secretarial schools	–	–	–	–	–
829	Schools and educational services, n.e.c.	20	1 436	642	168	121
83	**Social services**	**421**	**72 845**	**37 625**	**8 564**	**8 012**
832	Individual and family social services	143	19 974	10 226	2 362	1 343
833	Job training and vocational rehabilitation services	45	11 333	7 793	1 570	1 478
835	Child day care services	79	4 686	2 765	708	709
836	Residential care	56	15 796	7 853	1 904	1 386
839	Social services, n.e.c.	98	21 056	8 988	2 020	1 099
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**25**	**7 328**	**3 028**	**749**	**527**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	20	(D)	(D)	(D)	(D)
7999 pt.	Museums, and botanical and zoological gardens (commercial)	5	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	**763**	**93 545**	**35 568**	**8 401**	**5 249**
861	Business associations	119	12 643	4 639	1 126	486
862	Professional membership organizations	56	9 205	3 491	842	321
863	Labor unions and similar labor organizations	166	15 793	6 701	1 587	947
864	Civic, social, and fraternal associations	347	47 424	16 933	3 994	2 658
865	Political organizations	9	538	140	18	12
869	Membership organizations, n.e.c.	66	7 942	3 664	834	625
892	**Noncommercial educational, scientific, and research organizations**	**16**	**12 312**	**6 829**	**1 743**	**561**
4722, other 7, 86 ex. 862	**All other industries**	**48**	**6 342**	**2 443**	**562**	**424**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 339**	**297 548**	**125 926**	**29 486**	**16 291**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**31**	**3 912**	**799**	**197**	**133**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	7	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	23	3 332	598	153	109
7391, 2, 7	**Research, testing, and consulting services**	**6**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	3	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	3	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**99**	**33 991**	**11 394**	**2 318**	**1 418**
792	Producers, orchestras, and entertainers	8	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	1	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	7	1 128	376	92	127
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	13	2 727	586	132	73
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	1	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	12	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	12	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	73	27 229	9 572	1 974	1 146
7999 pt.	Fairs	5	(D)	(D)	(D)	(D)
805, 4, 9	**Selected health services**	**77**	**36 673**	**19 167**	**4 469**	**1 857**
805	Nursing and personal care facilities	16	13 970	7 721	1 919	1 056
8051	Skilled nursing care facilities	9	10 787	6 086	1 531	839
8059	Nursing and personal care facilities, n.e.c.	7	3 183	1 635	388	217
808	Outpatient care facilities	51	17 274	8 947	2 063	803
809	Health and allied services, n.e.c.	10	5 429	2 499	517	198
81	**Legal aid societies and similar legal services**	**12**	**5 109**	**2 590**	**610**	**151**
823, 4, 9	**Selected educational services**	**28**	**1 738**	**661**	**195**	**120**
823	Libraries and information centers	6	578	201	56	32
824	Correspondence schools and vocational schools	9	348	112	33	38
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	9	348	112	33	38
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	13	812	348	106	50
83	**Social services**	**515**	**141 388**	**65 837**	**15 627**	**9 751**
835	Child day care services	120	10 975	6 945	1 784	1 139
832, 3, 6, 9	Other social services	395	130 391	58 892	13 843	8 622
832	Individual and family social services	189	52 690	23 700	5 784	2 702
833	Job training and vocational rehabilitation services	68	31 482	18 790	3 935	3 760
836	Residential care	61	14 861	6 643	1 597	804
839	Social services, n.e.c.	77	31 358	9 759	2 527	1 296
861, 2, 4, 9	**Selected membership organizations**	**562**	**67 731**	**22 998**	**5 484**	**2 670**
861	Business associations	123	14 776	4 379	1 076	353
864	Civic, social, and fraternal associations	281	34 892	11 679	2 706	1 699
862, 9	Other membership organizations	158	18 063	6 940	1 682	618
862	Professional membership organizations	41	5 021	1 676	431	134
869	Membership organizations, n.e.c.	117	13 042	5 264	1 251	484
882	**Noncommercial educational, scientific, and research organizations**	**9**	**(D)**	**(D)**	**(D)**	**(D)**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	1 339	(NC)	256 480	(NC)	(X)	125 926	(NC)	(X)
7011 pt., 7032, 704	Hotels, camps, and membership lodging	31	(NC)	3 230	(NC)	(X)	799	(NC)	(X)
7391, 2, 7	Research, testing, and consulting services	6	(NC)	(D)	(NC)	(X)	(D)	(NC)	(X)
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	99	(NC)	28 337	(NC)	(X)	11 394	(NC)	(X)
805, 8, 9	Selected health services	77	46	34 471	(D)	(D)	19 167	(D)	(D)
805	Nursing and personal care facilities	16	8	13 652	(D)	(D)	7 721	(D)	(D)
808	Outpatient care facilities	51	27	15 990	8 735	83.1	8 947	4 760	88.0
809	Health and allied services, n.e.c.	10	11	4 829	1 424	239.1	2 499	649	285.1
81	Legal aid societies and similar legal services	12	4	4 637	(D)	(D)	2 590	(D)	(D)
823, 4, 9	Selected educational services	28	23	1 488	2 354	-36.8	661	1 078	-38.7
83	Social services	515	367	129 098	66 930	92.9	65 837	37 570	75.2
835	Child day care services	120	106	10 946	5 674	92.9	6 945	3 848	80.5
832, 3, 6, 9	Other social services	395	261	118 152	61 256	92.9	58 892	33 722	74.6
861, 2, 4, 9	Selected membership organizations	562	520	59 080	36 837	62.0	22 998	13 246	73.6
861	Business associations	123	120	11 851	8 686	36.4	4 379	3 002	45.9
864	Civic, social, and fraternal associations	281	260	31 990	19 177	66.8	11 679	6 905	69.1
862, 9	Other membership organizations	158	140	15 849	8 974	76.6	6 940	3 339	107.8
892	Noncommercial educational, scientific, and research organizations	9	16	(D)	(D)	(D)	(D)	813	(D)

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	222 217	18 265	199 014	16 357	7 730	12
7011 pt., 7032, 704	Hotels, camps, and membership lodging	126 387	29 459	104 194	24 286	6 008	4
7391, 2, 7	Research, testing, and consulting services	(D)	(D)	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	343 343	23 971	295 232	19 984	8 036	14
805, 8, 9	Selected health services	476 273	19 749	447 675	18 563	10 321	24
805	Nursing and personal care facilities	873 125	13 229	853 250	12 928	7 312	66
808	Outpatient care facilities	338 706	26 647	313 529	26 517	14 837	12
809	Health and allied services, n.e.c.	542 900	27 419	482 900	24 389	12 621	20
81	Legal aid societies and similar legal services	425 750	33 834	386 417	30 709	17 152	13
823, 4, 9	Selected educational services	62 071	14 483	53 143	12 400	5 508	4
83	Social services	274 487	14 483	250 676	13 228	6 745	19
835	Child day care services	91 458	9 636	91 217	9 610	6 097	9
832, 3, 6, 9	Other social services	330 104	15 123	299 119	13 704	6 830	22
861, 2, 4, 9	Selected membership organizations	120 618	28 387	106 210	22 358	8 613	5
861	Business associations	120 130	41 858	96 350	33 572	12 405	3
864	Civic, social, and fraternal associations	124 171	20 537	113 843	18 829	6 874	6
862, 9	Other membership organizations	114 323	29 228	100 310	25 646	11 230	4
892	Noncommercial educational, scientific, and research organizations	(D)	(D)	(D)	(D)	(D)	(D)

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**693**	**123 794**	**52 451**	**12 223**	**7 501**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**10**	**1 334**	**353**	**80**	**58**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	6	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	3	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	2	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**58**	**9 247**	**3 090**	**640**	**559**
792	Producers, orchestras, and entertainers	2	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	-	-	-	-	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	2	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	5	742	123	25	18
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	1	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	4	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	4	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	48	8 150	2 861	592	426
7999 pt.	Fairs	3	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**44**	**14 378**	**7 250**	**1 618**	**785**
805	Nursing and personal care facilities	11	6 832	3 651	858	484
8051	Skilled nursing care facilities	4	3 649	2 016	470	267
8059	Nursing and personal care facilities, n.e.c.	7	3 183	1 635	388	217
808	Outpatient care facilities	29	6 979	3 311	694	252
809	Health and allied services, n.e.c.	4	565	288	66	29
81	**Legal aid societies and similar legal services**	**8**	**1 641**	**718**	**181**	**49**
823, 4, 9	**Selected educational services**	**13**	**634**	**272**	**88**	**56**
823	Libraries and information centers	4	(D)	(D)	(C)	(D)
824	Correspondence schools and vocational schools	3	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	3	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	6	501	218	72	34
83	**Social services**	**297**	**64 538**	**30 301**	**7 187**	**4 811**
835	Child day care services	76	6 159	3 856	1 024	632
832, 3, 6, 9	Other social services	221	58 379	26 445	6 163	4 179
832	Individual and family social services	118	24 674	11 333	2 870	1 402
833	Job training and vocational rehabilitation services	40	16 334	8 927	1 701	1 660
836	Residential care	26	5 690	2 320	549	308
839	Social services, n.e.c.	37	11 681	3 865	1 043	589
861, 2, 4, 9	**Selected membership organizations**	**258**	**(D)**	**(D)**	**(D)**	**(D)**
861	Business associations	58	(D)	(D)	(D)	(D)
864	Civic, social, and fraternal associations	119	16 903	5 443	1 297	757
862, 9	Other membership organizations	81	5 584	1 635	359	190
862	Professional membership organizations	12	496	144	43	19
869	Membership organizations, n.e.c.	69	5 088	1 491	316	171
892	**Noncommercial educational, scientific, and research organizations**	**4**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Arkansas					
	Tax-exempt service industries	**1 387**	**397 108**	**191 824**	**45 589**	**29 325**
7032	**Sporting and recreational camps**	**9**	**403**	**138**	**37**	**20**
704	**Organization hotels and lodging houses, on membership basis**	**19**	**1 479**	**248**	**76**	**73**
7391, 7	**Miscellaneous business services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	1	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	3	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**71**	**13 201**	**5 078**	**1 181**	**813**
792	Producers, orchestras, and entertainers	8	901	318	88	45
7922	Theatrical producers and miscellaneous theatrical services	2	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	4	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	65	12 300	4 760	1 093	768
80	**Health services**	**76**	**220 482**	**110 667**	**26 625**	**14 580**
805	Nursing and personal care facilities	8	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	2	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	6	1 803	1 043	245	224
806	Hospitals	32	(D)	(D)	(D)	(D)
8062	General medical and surgical hospitals	30	200 216	99 154	23 864	13 047
8063	Psychiatric hospitals	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	2	(D)	(D)	(D)	(D)
808	Outpatient care facilities	27	8 735	4 760	1 146	513
Other 80	Other health and allied services, n.e.c.	11	1 424	649	150	81
81	**Legal aid societies and similar legal services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
82	**Educational services**	**67**	**42 129**	**18 912**	**4 979**	**3 651**
821	Elementary and secondary schools[1]	29	4 275	2 725	723	463
822	Colleges, universities, professional schools, and junior colleges	15	35 500	15 109	3 993	3 049
8221	Colleges, universities, and professional schools	12	33 453	14 168	3 760	2 710
8222	Junior colleges and technical institutes	3	2 047	941	233	339
823	Libraries and information centers	5	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	8	430	148	42	19
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	8	430	148	42	19
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	10	(D)	(D)	(D)	(D)
83	**Social services**	**387**	**66 930**	**37 570**	**7 694**	**6 812**
832	Individual and family social services	112	18 405	10 026	2 272	1 316
833	Job training and vocational rehabilitation services	33	16 355	10 413	1 587	2 190
835	Child day care services	108	5 674	3 848	927	838
836	Residential care	34	7 022	3 165	753	649
839	Social services, n.e.c.	82	19 474	10 118	2 155	1 819
84, 7998 pt.	**Museums, art galleries, and botanical and zoological gardens**	**14**	**(D)**	**(D)**	**(D)**	**(D)**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	10	707	319	83	45
7998 pt.	Museums, and botanical and zoological gardens (commercial)	4	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	**725**	**45 692**	**16 652**	**4 430**	**3 024**
861	Business associations	120	8 686	3 002	793	328
862	Professional membership organizations	37	4 335	1 599	386	134
863	Labor unions and similar labor organizations	195	8 638	3 330	877	941
864	Civic, social, and fraternal associations	260	19 177	6 905	1 789	1 270
865	Political organizations	10	217	75	17	7
869	Membership organizations, n.e.c.	103	4 639	1 740	568	344
892	**Noncommercial educational, scientific, and research organizations**	**18**	**1 861**	**813**	**211**	**98**
4722, other 7, 89 ex. 892	**All other industries**	**13**	**2 323**	**527**	**121**	**148**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**14 561**	**7 452 617**	**2 351 387**	**554 356**	**208 398**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**314**	**51 454**	**15 329**	**3 505**	**2 110**
7011 pt.	Hotels	15	12 293	4 589	1 061	448
7032	Sporting and recreational camps	85	14 596	4 284	761	577
704	Organization hotels and lodging houses, on membership basis	214	24 565	6 456	1 683	1 085
7391, 2, 7	**Research, testing, and consulting services**	**124**	**389 127**	**183 455**	**42 086**	**6 631**
7391	Research and development laboratories	36	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	72	35 728	14 936	3 614	1 036
7397	Testing laboratories and facilities	14	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**871**	**1 769 351**	**204 445**	**44 452**	**17 588**
792	Producers, orchestras, and entertainers	193	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	114	51 878	17 447	4 346	1 700
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	79	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	221	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	22	44 917	17 456	4 353	1 437
84	Noncommercial museums, art galleries, and botanical and zoological gardens	199	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	189	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	10	1 635	720	172	69
7997	Membership sports and recreation clubs	442	222 515	92 984	20 984	8 784
7999 pt.	Fairs	15	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**822**	**856 532**	**349 125**	**81 725**	**27 913**
805	Nursing and personal care facilities	183	189 622	105 185	25 011	11 103
8051	Skilled nursing care facilities	122	158 813	86 717	20 569	9 083
8059	Nursing and personal care facilities, n.e.c.	61	30 809	18 468	4 442	2 020
808	Outpatient care facilities	479	481 369	162 701	38 038	11 156
809	Health and allied services, n.e.c.	160	185 541	81 239	18 676	5 654
81	**Legal aid societies and similar legal services**	**114**	**52 931**	**22 888**	**5 472**	**1 331**
823, 4, 9	**Selected educational services**	**414**	**111 235**	**42 996**	**10 552**	**4 596**
823	Libraries and information centers	23	9 010	3 676	804	340
824	Correspondence schools and vocational schools	81	31 748	12 477	3 180	918
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	80	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	310	70 477	26 843	6 568	3 338
83	**Social services**	**5 326**	**2 094 356**	**814 772**	**193 994**	**89 812**
835	Child day care services	1 270	187 450	109 800	26 483	15 212
832, 3, 6, 9	Other social services	4 056	1 906 906	705 172	167 511	74 400
832	Individual and family social services	1 830	582 164	234 486	55 548	22 363
833	Job training and vocational rehabilitation services	444	235 524	121 054	29 535	19 206
836	Residential care	794	400 034	188 088	44 218	19 525
839	Social services, n.e.c.	988	689 184	161 544	38 210	13 306
861, 2, 4, 9	**Selected membership organizations**	**6 292**	**1 575 597**	**580 479**	**140 187**	**50 280**
861	Business associations	1 197	416 613	141 474	34 371	7 955
864	Civic, social, and fraternal associations	3 659	828 752	217 567	52 954	29 109
862, 9	Other membership organizations	1 436	530 232	221 438	52 842	13 217
862	Professional membership organizations	585	177 839	54 412	13 233	3 243
869	Membership organizations, n.e.c.	851	352 393	167 026	39 609	9 974
892	**Noncommercial educational, scientific, and research organizations**	**284**	**552 934**	**137 878**	**32 423**	**6 325**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**14 581**	**(NC)**	**5 793 071**	**(NC)**	**(X)**	**2 351 367**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**314**	**(NC)**	**47 432**	**(NC)**	**(X)**	**15 329**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**124**	**(NC)**	**390 767**	**(NC)**	**(X)**	**183 455**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**871**	**(NC)**	**513 605**	**(NC)**	**(X)**	**204 445**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**822**	**719**	**830 842**	**355 410**	**133.7**	**349 125**	**171 315**	**103.8**
805	Nursing and personal care facilities	183	120	194 744	107 438	81.3	105 185	55 504	89.5
808	Outpatient care facilities	479	413	465 355	184 156	152.7	162 701	81 866	98.7
809	Health and allied services, n.e.c.	160	186	170 543	73 669	131.5	81 239	38 493	111.0
81	**Legal aid societies and similar legal services**	**114**	**124**	**48 504**	**31 915**	**52.0**	**22 888**	**17 707**	**29.3**
823, 4, 9	**Selected educational services**	**414**	**385**	**101 817**	**65 589**	**55.2**	**42 996**	**27 951**	**53.8**
83	**Social services**	**5 326**	**4 041**	**1 790 350**	**792 428**	**125.9**	**814 772**	**393 025**	**107.3**
835	Child day care services	1 270	984	181 899	73 982	145.9	109 600	44 508	146.2
832, 3, 6, 9	Other social services	4 056	3 057	1 606 451	718 446	123.9	705 172	348 517	102.3
861, 2, 4, 9	**Selected membership organizations**	**6 292**	**5 993**	**1 509 222**	**840 130**	**79.6**	**580 479**	**335 229**	**73.2**
861	Business associations	1 197	1 168	395 767	206 264	91.9	141 474	77 384	82.8
864	Civic, social, and fraternal associations	3 659	3 553	584 847	345 356	69.2	217 567	133 733	62.7
862, 9	Other membership organizations	1 436	1 272	528 608	288 310	83.3	221 438	124 112	78.4
892	**Noncommercial educational, scientific, and research organizations**	**284**	**264**	**560 732**	**118 701**	**372.4**	**137 878**	**51 152**	**169.5**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**511 820**	**36 108**	**397 848**	**28 068**	**11 393**	**14**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**163 868**	**24 386**	**151 057**	**22 480**	**7 265**	**7**
7391, 2, 7	**Research, testing, and consulting services**	**3 138 121**	**58 683**	**3 151 347**	**58 930**	**27 666**	**53**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**2 031 402**	**100 543**	**589 673**	**29 185**	**11 618**	**20**
805, 8, 9	**Selected health services**	**1 042 010**	**30 686**	**1 010 513**	**29 758**	**12 508**	**34**
805	Nursing and personal care facilities	1 036 186	17 078	1 064 175	17 540	9 474	61
808	Outpatient care facilities	1 004 946	43 149	971 514	41 713	14 584	23
809	Health and allied services, n.e.c.	1 159 631	32 816	1 065 894	30 163	14 368	35
81	**Legal aid societies and similar legal services**	**456 412**	**39 092**	**425 474**	**36 442**	**17 196**	**12**
823, 4, 9	**Selected educational services**	**268 684**	**24 203**	**245 935**	**22 153**	**9 355**	**11**
83	**Social services**	**393 232**	**23 371**	**336 153**	**19 979**	**9 092**	**17**
835	Child day care services	147 598	12 323	143 229	11 958	7 205	12
832, 3, 6, 9	Other social services	470 144	25 630	396 561	21 619	9 478	18
861, 2, 4, 9	**Selected membership organizations**	**259 413**	**31 336**	**239 864**	**30 016**	**11 545**	**8**
861	Business associations	348 048	52 371	330 632	49 751	17 784	7
864	Civic, social, and fraternal associations	171 837	21 601	159 838	20 092	7 474	8
862, 9	Other membership organizations	369 242	40 117	368 111	39 995	16 754	9
892	**Noncommercial educational, scientific, and research organizations**	**1 946 951**	**87 430**	**1 974 408**	**88 653**	**21 799**	**22**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**948**	**157 676**	**55 521**	**15 480**	**8 467**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**26**	**4 105**	**1 018**	**183**	**107**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	19	2 929	739	91	52
704	Organization hotels and lodging houses, on membership basis	6	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	2	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**60**	**8 209**	**2 894**	**556**	**288**
792	Producers, orchestras, and entertainers	7	541	154	36	22
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	5	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	2	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	16	803	209	48	34
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	2	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	14	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	12	778	189	46	32
8421	Noncommercial arboreta, botanical and zoological gardens	2	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	33	5 865	2 169	423	214
7999 pt.	Fairs	4	1 000	362	49	18
805, 6, 9	**Selected health services**	**64**	**20 380**	**10 858**	**2 650**	**1 075**
805	Nursing and personal care facilities	10	5 347	2 934	724	329
8051	Skilled nursing care facilities	6	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	4	(D)	(D)	(D)	(D)
806	Outpatient care facilities	36	11 199	5 840	1 414	442
809	Health and allied services, n.e.c.	18	3 834	2 084	512	304
81	**Legal aid societies and similar legal services**	**5**	**1 024**	**607**	**183**	**52**
823, 4, 9	**Selected educational services**	**16**	**2 683**	**1 090**	**279**	**150**
823	Libraries and information centers	-	-	-	-	-
824	Correspondence schools and vocational schools	2	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	2	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	14	(D)	(D)	(D)	(D)
83	**Social services**	**337**	**75 630**	**32 331**	**7 641**	**4 647**
835	Child day care services	92	9 772	5 717	1 351	833
832, 3, 6, 9	Other social services	245	65 858	26 614	6 290	3 814
832	Individual and family social services	103	23 884	8 825	1 934	1 003
833	Job training and vocational rehabilitation services	39	13 033	7 339	1 794	1 523
836	Residential care	30	6 991	3 667	828	409
839	Social services, n.e.c.	73	21 950	6 783	1 734	885
861, 2, 4, 9	**Selected membership organizations**	**430**	**44 118**	**16 231**	**3 924**	**2 085**
861	Business associations	87	7 612	2 761	683	273
864	Civic, social, and fraternal associations	249	22 678	6 944	1 651	1 307
862, 9	Other membership organizations	94	13 826	6 526	1 590	505
862	Professional membership organizations	17	2 076	839	205	75
869	Membership organizations, n.e.c.	77	11 752	5 687	1 385	430
892	**Noncommercial educational, scientific, and research organizations**	**8**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	California					
	Tax-exempt service industries	**15 666**	**8 043 560**	**3 796 514**	**888 903**	**395 399**
7032	**Sporting and recreational camps**	**69**	**5 727**	**1 872**	**400**	**253**
704	**Organization hotels and lodging houses, on membership basis**	**230**	**20 233**	**5 312**	**1 412**	**1 187**
7391, 7	**Miscellaneous business services**	**36**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	23	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	13	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**562**	**193 611**	**89 354**	**20 282**	**10 825**
792	Producers, orchestras, and entertainers	158	70 294	33 326	7 304	3 079
7922	Theatrical producers and miscellaneous theatrical services	87	34 581	14 287	3 098	1 209
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	71	35 713	19 039	4 206	1 870
7997	Membership sports and recreation clubs	404	123 317	56 028	12 978	7 746
80	**Health services**	**972**	**3 896 083**	**1 844 663**	**433 058**	**170 567**
805	Nursing and personal care facilities	120	97 585	50 956	11 850	8 333
8051	Skilled nursing care facilities	97	92 000	47 810	11 124	7 824
8059	Nursing and personal care facilities, n.e.c.	23	5 585	3 146	726	509
806	Hospitals	253	3 540 673	1 673 348	392 571	150 004
8062	General medical and surgical hospitals	228	3 322 195	1 553 606	364 740	140 132
8063	Psychiatric hospitals	7	25 889	14 835	3 599	1 459
8069	Specialty hospitals, except psychiatric	18	192 589	104 907	24 232	8 413
808	Outpatient care facilities	413	164 156	81 866	19 355	8 087
Other 80	Other health and allied services, n.e.c.	186	73 669	38 493	9 282	4 143
81	**Legal aid societies and similar legal services**	**124**	**31 915**	**17 707**	**4 007**	**1 516**
82	**Educational services**	**881**	**1 409 686**	**697 511**	**160 423**	**73 208**
821	Elementary and secondary schools[1]	340	89 122	51 763	13 374	7 357
822	Colleges, universities, professional schools, and junior colleges	156	1 254 975	617 797	140 320	61 531
8221	Colleges, universities, and professional schools	144	1 249 389	615 156	139 606	61 025
8222	Junior colleges and technical institutes	12	5 586	2 641	712	506
823	Libraries and information centers	22	1 942	755	191	164
824	Correspondence schools and vocational schools	61	19 129	7 020	1 569	675
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	59	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	2	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	302	44 518	20 176	4 969	3 481
83	**Social services**	**4 041**	**792 428**	**393 025**	**93 010**	**62 747**
832	Individual and family social services	1 302	207 391	109 776	25 846	15 485
833	Job training and vocational rehabilitation services	371	102 667	58 563	13 163	12 560
835	Child day care services	984	73 982	44 508	11 224	8 959
836	Residential care	596	226 916	98 775	23 423	16 023
839	Social services, n.e.c.	788	181 472	81 403	19 354	9 720
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**194**	**(D)**	**(D)**	**(D)**	**(D)**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	167	30 261	12 607	3 022	1 732
7999 pt.	Museums, and botanical and zoological gardens (commercial)	27	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	**7 970**	**1 218 638**	**491 344**	**117 462**	**57 461**
861	Business associations	1 168	206 264	77 384	17 626	6 930
862	Professional membership organizations	563	89 873	35 790	8 757	3 015
863	Labor unions and similar labor organizations	1 881	369 728	154 310	36 918	14 639
864	Civic, social, and fraternal associations	3 553	345 558	133 733	32 911	23 626
865	Political organizations	96	6 760	1 605	585	290
869	Membership organizations, n.e.c.	709	198 437	88 322	20 665	8 961
892	**Noncommercial educational, scientific, and research organizations**	**264**	**106 781**	**46 532**	**10 775**	**3 691**
4722, other 7, 89 ex. 892	**All other industries**	**323**	**188 695**	**105 162**	**23 333**	**7 067**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**2 239**	**919 770**	**332 919**	**80 472**	**31 806**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**80**	**19 034**	**4 794**	**1 004**	**625**
7011 pt.	Hotels	5	1 531	508	119	97
7032	Sporting and recreational camps	24	4 500	1 164	252	135
704	Organization hotels and lodging houses, on membership basis	51	13 003	3 122	633	393
7391, 2, 7	**Research, testing, and consulting services**	**31**	**111 997**	**44 130**	**11 440**	**1 782**
7391	Research and development laboratories	12	96 291	39 524	10 362	1 552
7392	Management, consulting, and public relations services	17	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	2	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**142**	**75 286**	**31 199**	**6 809**	**2 768**
792	Producers, orchestras, and entertainers	34	27 479	11 379	2 610	702
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	15	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	19	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	40	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	13	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	27	7 804	2 785	709	283
8411	Noncommercial museums and art galleries	25	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	2	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	67	35 712	15 538	3 174	1 668
7999 pt.	Fairs	1	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**194**	**150 242**	**73 056**	**17 214**	**7 024**
805	Nursing and personal care facilities	57	63 758	33 019	7 590	3 810
8051	Skilled nursing care facilities	42	57 585	29 807	6 809	3 345
8059	Nursing and personal care facilities, n.e.c.	15	6 173	3 212	781	465
808	Outpatient care facilities	90	65 647	32 110	7 651	2 385
809	Health and allied services, n.e.c.	47	20 837	7 927	1 973	829
81	**Legal aid societies and similar legal services**	**21**	**5 952**	**3 457**	**833**	**179**
823, 4, 9	**Selected educational services**	**75**	**21 723**	**8 533**	**2 131**	**815**
823	Libraries and information centers	5	1 167	450	147	31
824	Correspondence schools and vocational schools	28	6 025	1 808	394	141
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	27	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	42	14 531	6 275	1 590	643
83	**Social services**	**684**	**249 738**	**86 457**	**21 406**	**10 718**
835	Child day care services	165	18 751	10 031	2 544	1 679
832, 3, 6, 9	Other social services	519	230 985	76 426	18 862	9 037
832	Individual and family social services	204	58 021	20 777	5 069	2 107
833	Job training and vocational rehabilitation services	77	37 110	19 050	4 760	3 430
836	Residential care	95	33 287	17 138	3 914	1 819
839	Social services, n.e.c.	143	102 567	19 461	5 119	1 681
861, 2, 4, 9	**Selected membership organizations**	**978**	**273 392**	**75 645**	**18 253**	**7 532**
861	Business associations	208	61 474	18 432	4 207	1 392
864	Civic, social, and fraternal associations	540	79 040	24 737	5 801	3 918
862, 9	Other membership organizations	230	132 878	32 476	8 245	2 222
862	Professional membership organizations	98	45 935	12 271	3 000	698
869	Membership organizations, n.e.c.	132	86 943	20 205	5 245	1 524
892	**Noncommercial educational, scientific, and research organizations**	**34**	**12 408**	**5 643**	**1 382**	**365**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**2 239**	**(NC)**	**796 733**	**(NC)**	**(X)**	**333 919**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**80**	**(NC)**	**17 817**	**(NC)**	**(X)**	**4 794**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**31**	**(NC)**	**102 878**	**(NC)**	**(X)**	**44 138**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**142**	**(NC)**	**73 062**	**(NC)**	**(X)**	**31 199**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**194**	**141**	**143 360**	**67 824**	**147.8**	**73 098**	**28 279**	**158.4**
805	Nursing and personal care facilities	57	38	64 429	26 668	141.6	33 019	13 046	153.1
808	Outpatient care facilities	90	73	58 278	22 068	164.1	32 110	11 622	176.3
809	Health and allied services, n.e.c.	47	30	20 553	9 088	126.2	7 927	3 607	119.8
81	**Legal aid societies and similar legal services**	**21**	**18**	**5 808**	**2 969**	**96.2**	**3 457**	**1 807**	**91.3**
823, 4, 9	**Selected educational services**	**75**	**67**	**21 124**	**10 752**	**96.5**	**8 533**	**4 053**	**110.5**
83	**Social services**	**684**	**551**	**193 181**	**84 531**	**128.6**	**86 457**	**42 441**	**103.7**
835	Child day care services	165	122	18 496	7 569	144.6	10 031	4 524	121.7
832, 3, 6, 9	Other social services	519	429	174 683	76 962	127.0	76 426	37 917	101.6
861, 2, 4, 9	**Selected membership organizations**	**978**	**907**	**227 329**	**103 356**	**119.9**	**75 648**	**37 657**	**100.9**
861	Business associations	208	200	51 632	26 901	91.9	18 432	9 624	91.5
864	Civic, social, and fraternal associations	540	501	67 814	39 574	71.4	24 737	14 488	70.7
862, 9	Other membership organizations	230	206	107 883	36 881	192.5	32 478	13 545	139.8
892	**Noncommercial educational, scientific, and research organizations**	**34**	**39**	**12 276**	**15 785**	**-22.2**	**5 648**	**6 702**	**-15.7**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**410 795**	**28 918**	**355 843**	**25 050**	**10 467**	**14**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**237 925**	**30 484**	**222 713**	**28 507**	**7 670**	**8**
7391, 2, 7	**Research, testing, and consulting services**	**3 612 806**	**62 849**	**3 318 645**	**57 732**	**24 764**	**57**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**536 183**	**37 199**	**514 521**	**26 395**	**11 371**	**19**
805, 8, 9	**Selected health services**	**774 443**	**21 390**	**738 464**	**20 396**	**10 401**	**36**
805	Nursing and personal care facilities	1 118 561	16 734	1 130 333	16 910	6 166	67
808	Outpatient care facilities	729 411	27 525	647 533	24 435	13 463	27
809	Health and allied services, n.e.c.	443 340	25 135	437 298	24 793	9 562	18
81	**Legal aid societies and similar legal services**	**283 429**	**33 251**	**279 476**	**32 436**	**19 313**	**9**
823, 4, 9	**Selected educational services**	**289 640**	**28 654**	**281 653**	**25 919**	**10 470**	**11**
83	**Social services**	**368 111**	**23 309**	**282 428**	**18 027**	**8 089**	**16**
835	Child day care services	113 842	11 168	112 109	11 017	5 974	10
832, 3, 6, 9	Other social services	445 059	25 580	336 576	19 330	9 457	17
861, 2, 4, 9	**Selected membership organizations**	**279 542**	**36 297**	**232 443**	**30 182**	**10 043**	**8**
861	Business associations	295 548	44 162	248 231	37 092	13 241	7
864	Civic, social, and fraternal associations	146 370	20 174	125 581	17 306	6 314	7
862, 9	Other membership organizations	577 730	59 801	469 057	48 552	14 618	10
892	**Noncommercial educational, scientific, and research organizations**	**364 941**	**33 965**	**381 059**	**33 633**	**18 474**	**11**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	513	104 212	41 700	10 170	5 348
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	19	7 332	1 843	440	287
7011 pt.	Hotels	3	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	10	2 945	631	136	80
704	Organization hotels and lodging houses, on membership basis	6	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	4	308	121	24	21
7391	Research and development laboratories	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	38	8 703	2 282	593	304
792	Producers, orchestras, and entertainers	6	1 837	509	76	39
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	6	1 837	508	76	39
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	-	-	-	-	-
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	14	1 256	284	57	40
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	4	114	37	3	3
84	Noncommercial museums, art galleries, and botanical and zoological gardens	10	1 142	247	54	37
8411	Noncommercial museums and art galleries	10	1 142	247	54	37
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	16	3 610	1 489	370	225
7999 pt.	Fairs	-	-	-	-	-
805, 6, 9	**Selected health services**	58	34 481	17 531	3 998	1 719
805	Nursing and personal care facilities	19	24 968	12 483	2 725	1 287
8051	Skilled nursing care facilities	14	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	5	(D)	(D)	(D)	(D)
806	Outpatient care facilities	30	8 222	4 262	1 064	353
809	Health and allied services, n.e.c.	9	1 211	786	197	79
81	**Legal aid societies and similar legal services**	8	(D)	(D)	(D)	(D)
823, 4, 9	**Selected educational services**	17	3 683	1 063	196	85
823	Libraries and information centers	-	-	-	-	-
824	Correspondence schools and vocational schools	9	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	4	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	12	(D)	(D)	(D)	(D)
83	**Social services**	175	28 774	11 908	2 958	1 902
835	Child day care services	58	6 480	3 085	791	522
832, 3, 6, 9	Other social services	117	23 291	8 815	2 165	1 380
832	Individual and family social services	43	10 427	3 172	806	357
833	Job training and vocational rehabilitation services	27	5 316	2 484	586	553
836	Residential care	17	2 227	1 047	244	1 [illegible]
839	Social services, n.e.c.	30	5 321	2 112	529	230
861, 2, 4, 9	**Selected membership organizations**	194	21 998	6 538	1 929	1 091
861	Business associations	44	4 377	1 853	453	216
864	Civic, social, and fraternal associations	119	11 644	3 286	766	602
862, 9	Other membership organizations	31	5 977	1 399	708	273
862	Professional membership organizations	10	1 373	409	107	42
869	Membership organizations, n.e.c.	21	4 604	990	601	231
892	**Noncommercial educational, scientific, and research organizations**	4	(D)	(D)	(D)	(D)

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Colorado					
	Tax-exempt service industries	**2 391**	**970 112**	**472 948**	**112 300**	**57 382**
7032	**Sporting and recreational camps**	**12**	**1 785**	**710**	**126**	**83**
704	**Organization hotels and lodging houses, on membership basis**	**67**	**4 155**	**834**	**220**	**316**
7391, 7	**Miscellaneous business services**	**6**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	5	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	1	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**85**	**25 542**	**12 170**	**2 394**	**1 642**
792	Producers, orchestras, and entertainers	21	4 941	2 786	547	189
7922	Theatrical producers and miscellaneous theatrical services	7	518	143	35	13
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	14	4 423	2 643	512	176
7997	Membership sports and recreation clubs	64	20 601	9 384	1 847	1 453
80	**Health services**	**198**	**520 000**	**273 448**	**64 329**	**30 884**
805	Nursing and personal care facilities	38	26 686	13 046	3 076	2 462
8051	Skilled nursing care facilities	29	24 084	11 643	2 771	2 238
8059	Nursing and personal care facilities, n.e.c.	9	2 604	1 403	307	224
806	Hospitals	57	462 176	245 173	57 646	26 924
8062	General medical and surgical hospitals	48	411 498	216 740	51 057	24 334
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	7	(D)	(D)	(D)	(D)
808	Outpatient care facilities	73	22 066	11 622	2 795	1 146
Other 80	Other health and allied services, n.e.c.	30	9 068	3 607	810	352
81	**Legal aid societies and similar legal services**	**18**	**2 958**	**1 887**	**439**	**182**
82	**Educational services**	**146**	**99 475**	**51 149**	**12 594**	**7 110**
821	Elementary and secondary schools[1]	59	(D)	(D)	(D)	(D)
822	Colleges, universities, professional schools, and junior colleges	20	74 690	39 131	9 570	5 242
8221	Colleges, universities, and professional schools	18	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	2	(D)	(D)	(D)	(D)
823	Libraries and information centers	5	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	24	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	23	3 201	1 080	268	194
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	39	7 197	2 839	655	349
83	**Social services**	**351**	**84 631**	**42 441**	**10 284**	**7 281**
832	Individual and family social services	149	21 921	10 189	2 385	1 447
833	Job training and vocational rehabilitation services	57	16 664	10 141	2 325	2 373
835	Child day care services	122	7 569	4 524	1 168	1 044
836	Residential care	88	18 821	8 656	2 191	1 330
839	Social services, n.e.c.	135	19 556	8 931	2 215	1 087
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**24**	**(D)**	**(D)**	**(D)**	**(D)**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	19	2 866	1 422	323	162
7999 pt.	Museums, and botanical and zoological gardens (commercial)	5	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	**1 178**	**149 904**	**85 498**	**13 882**	**6 942**
861	Business associations	200	26 901	9 624	2 407	928
862	Professional membership organizations	92	21 422	7 610	1 874	666
863	Labor unions and similar labor organizations	254	45 763	17 656	4 320	1 774
864	Civic, social, and fraternal associations	501	39 574	14 488	3 542	2 812
865	Political organizations	17	795	185	38	20
869	Membership organizations, n.e.c.	114	15 459	5 935	1 481	722
892	**Noncommercial educational, scientific, and research organizations**	**39**	**15 788**	**6 702**	**1 349**	**474**
4722, other 7, 89 ex. 892	**All other industries**	**87**	**27 810**	**11 091**	**2 791**	**1 334**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**2 495**	**926 551**	**378 154**	**86 544**	**38 958**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**50**	**9 643**	**3 272**	**603**	**382**
7011 pt.	Hotels	5	3 377	1 225	252	130
7032	Sporting and recreational camps	18	4 303	1 566	241	142
704	Organization hotels and lodging houses, on membership basis	27	1 963	479	110	90
7391, 2, 7	**Research, testing, and consulting services**	**16**	**6 726**	**2 484**	**592**	**203**
7391	Research and development laboratories	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	11	4 918	1 680	374	161
7397	Testing laboratories and facilities	3	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**249**	**116 956**	**46 470**	**9 112**	**4 532**
792	Producers, orchestras, and entertainers	36	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	18	11 894	5 060	1 232	519
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	18	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	65	21 102	8 880	2 030	905
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	8	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	57	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	55	10 949	4 449	1 066	489
8421	Noncommercial arboreta, botanical and zoological gardens	2	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	145	75 863	29 947	5 142	2 564
7999 pt.	Fairs	3	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**209**	**211 724**	**107 550**	**25 059**	**9 981**
805	Nursing and personal care facilities	38	85 119	45 364	10 803	4 599
8051	Skilled nursing care facilities	30	77 254	42 590	9 979	4 199
8059	Nursing and personal care facilities, n.e.c	8	7 865	2 774	824	400
808	Outpatient care facilities	97	77 613	32 611	7 487	2 256
809	Health and allied services, n.e.c.	74	48 992	29 575	6 769	3 126
81	**Legal aid societies and similar legal services**	**33**	**5 156**	**3 620**	**920**	**229**
823, 4, 9	**Selected educational services**	**137**	**29 875**	**14 864**	**3 837**	**1 795**
823	Libraries and information centers	76	11 590	5 999	1 488	846
824	Correspondence schools and vocational schools	6	1 826	1 015	241	66
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	6	1 826	1 015	241	66
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	55	16 459	7 850	1 908	881
83	**Social services**	**849**	**308 817**	**114 284**	**28 457**	**13 457**
835	Child day care services	228	20 123	12 051	2 965	1 869
832, 3, 8, 9	Other social services	621	288 694	102 203	23 492	11 588
832	Individual and family social services	247	99 762	43 453	9 890	5 182
833	Job training and vocational rehabilitation services	62	28 396	14 807	3 426	2 17e
836	Residential care	115	53 481	25 223	5 972	2 466
839	Social services, n.e.c.	197	107 055	18 720	4 204	1 766
861, 2, 4, 9	**Selected membership organizations**	**920**	**229 232**	**81 696**	**19 228**	**9 171**
861	Business associations	127	60 517	23 536	5 754	1 053
864	Civic, social, and fraternal associations	605	115 624	38 237	8 770	5 611
862, 9	Other membership organizations	188	53 091	19 925	4 704	1 507
862	Professional membership organizations	72	21 322	7 952	1 897	425
869	Membership organizations, n.e.c.	116	31 769	11 973	2 807	1 082
832	**Noncommercial educational, scientific, and research organizations**	**32**	**8 422**	**3 980**	**936**	**228**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**2 495**	**(NC)**	**829 466**	**(NC)**	**(X)**	**378 154**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**50**	**(NC)**	**9 607**	**(NC)**	**(X)**	**3 272**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**16**	**(NC)**	**5 468**	**(NC)**	**(X)**	**2 464**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**249**	**(NC)**	**109 903**	**(NC)**	**(X)**	**46 470**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**209**	**189**	**203 133**	**96 889**	**133.8**	**107 550**	**49 805**	**115.9**
805	Nursing and personal care facilities	38	32	84 317	37 560	124.5	45 364	20 855	117.5
808	Outpatient care facilities	97	73	70 537	29 254	141.1	32 611	15 528	110.0
809	Health and allied services, n.e.c.	74	84	48 279	20 075	140.5	29 575	13 422	120.3
81	**Legal aid societies and similar legal services**	**33**	**47**	**5 135**	**5 845**	**-12.2**	**3 620**	**3 858**	**-6.1**
823, 4, 9	**Selected educational services**	**137**	**150**	**30 023**	**19 516**	**53.8**	**14 564**	**10 041**	**48.0**
83	**Social services**	**849**	**695**	**251 348**	**131 428**	**91.2**	**114 254**	**65 326**	**74.9**
835	Child day care services	228	214	20 112	9 240	117.7	12 051	5 799	107.8
832, 3, 6, 9	Other social services	621	481	231 236	122 188	89.2	102 203	59 527	71.7
861, 2, 4, 9	**Selected membership organizations**	**920**	**932**	**206 645**	**135 801**	**52.2**	**81 898**	**51 287**	**59.3**
861	Business associations	127	136	54 183	31 417	72.5	23 536	13 139	79.1
864	Civic, social, and fraternal associations	605	615	96 244	70 610	36.3	38 237	27 036	41.4
862, 9	Other membership organizations	188	181	56 218	33 774	66.5	19 925	11 112	79.3
892	**Noncommercial educational, scientific, and research organizations**	**32**	**34**	**8 204**	**8 043**	**2.0**	**3 962**	**3 706**	**6.9**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**371 383**	**23 783**	**332 451**	**21 291**	**9 707**	**16**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**192 680**	**26 638**	**192 140**	**26 539**	**9 039**	**7**
7391, 2, 7	**Research, testing, and consulting services**	**420 375**	**33 133**	**341 750**	**26 936**	**12 138**	**13**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**469 703**	**25 907**	**441 378**	**24 250**	**10 254**	**18**
805, 8, 9	**Selected health services**	**1 013 033**	**21 213**	**971 928**	**20 352**	**10 775**	**46**
805	Nursing and personal care facilities	2 239 974	18 508	2 218 868	18 334	9 864	121
808	Outpatient care facilities	800 134	34 403	727 186	31 266	14 455	23
809	Health and allied services, n.e.c.	662 054	15 672	652 419	15 444	9 461	42
81	**Legal aid societies and similar legal services**	**156 242**	**22 515**	**155 606**	**22 424**	**15 808**	**7**
823, 4, 9	**Selected educational services**	**218 068**	**16 643**	**215 148**	**16 726**	**8 281**	**13**
83	**Social services**	**383 742**	**22 948**	**296 052**	**18 678**	**8 490**	**16**
835	Child day care services	88 259	10 653	88 211	10 647	6 260	8
832, 3, 6, 9	Other social services	464 886	24 956	372 361	19 989	8 835	19
861, 2, 4, 9	**Selected membership organizations**	**249 165**	**28 054**	**224 814**	**25 290**	**9 909**	**9**
861	Business associations	476 512	57 471	426 638	51 456	22 351	8
864	Civic, social, and fraternal associations	191 114	20 607	159 081	17 153	6 815	9
862, 9	Other membership organizations	282 399	35 230	299 032	37 305	13 222	8
892	**Noncommercial educational, scientific, and research organizations**	**263 188**	**36 939**	**258 375**	**35 982**	**17 377**	**7**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	313	74 227	33 779	7 998	3 990
7011 pt., 7032, 704	Hotels, camps, and membership lodging	14	2 818	951	148	114
7391, 2, 7	Research, testing, and consulting services	3	477	185	39	18
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	24	3 510	1 188	184	184
805, 8, 9	Selected health services	38	20 383	10 637	2 537	1 093
805	Nursing and personal care facilities	9	7 969	3 855	1 014	488
806	Outpatient care facilities	18	7 432	3 423	759	244
809	Health and allied services, n.e.c.	11	4 982	3 359	764	368
81	Legal aid societies and similar legal services	4	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	29	2 207	1 289	290	157
83	Social services	91	27 921	13 060	2 973	1 491
835	Child day care services	32	3 218	1 806	403	255
832, 3, 6, 9	Other social services	59	24 703	11 254	2 570	1 236
861, 2, 4, 9	Selected membership organizations	107	15 657	5 698	1 337	889
861	Business associations	14	1 186	488	127	40
864	Civic, social, and fraternal associations	67	7 599	2 813	604	580
862, 9	Other membership organizations	26	6 870	2 417	596	239
382	Noncommercial educational, scientific, and research organizations	3	(D)	(D)	(D)	(C)

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Connecticut					
	Tax-exempt service industries	**2 919**	**1 711 611**	**890 627**	**215 320**	**99 611**
7032	**Sporting and recreational camps**	**15**	**1 748**	**659**	**114**	**75**
704	**Organization hotels and lodging houses, on membership basis**	**27**	**1 368**	**341**	**71**	**53**
7391, 7	**Miscellaneous business services**	**9**	**1 555**	**556**	**143**	**59**
7391	Commercial research and development laboratories	6	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	3	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**164**	**50 335**	**21 463**	**4 113**	**2 676**
792	Producers, orchestras, and entertainers	23	9 893	4 217	1 188	803
7922	Theatrical producers and miscellaneous theatrical services	11	6 912	2 791	765	374
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	12	2 981	1 426	423	429
7997	Membership sports and recreation clubs	141	40 442	17 246	2 925	1 772
80	**Health services**	**231**	**867 202**	**484 721**	**117 477**	**46 915**
805	Nursing and personal care facilities	32	37 560	20 855	4 925	3 095
8051	Skilled nursing care facilities	23	30 098	16 697	3 913	2 533
8059	Nursing and personal care facilities, n.e.c.	9	7 462	4 158	1 012	562
806	Hospitals	42	760 313	434 916	105 951	40 677
8062	General medical and surgical hospitals	33	724 850	402 795	98 016	37 659
8063	Psychiatric hospitals	5	27 817	16 772	4 105	1 508
8069	Specialty hospitals, except psychiatric	4	27 646	15 349	3 830	1 510
806	Outpatient care facilities	73	29 254	15 528	3 705	1 419
Other 80	Other health and allied services, n.e.c.	84	20 075	13 422	2 896	1 774
81	**Legal aid societies and similar legal services**	**47**	**5 845**	**3 856**	**621**	**296**
82	**Educational services**	**264**	**455 434**	**237 719**	**58 645**	**28 274**
821	Elementary and secondary schools[1]	89	77 703	38 548	9 664	4 445
822	Colleges, universities, professional schools, and junior colleges	25	358 205	189 130	46 949	20 164
8221	Colleges, universities, and professional schools	23	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	2	(D)	(D)	(D)	(D)
823	Libraries and information centers	91	9 717	4 989	1 197	915
824	Correspondence schools and vocational schools	10	1 715	957	247	88
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	9	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	49	8 084	4 195	988	662
83	**Social services**	**695**	**131 428**	**65 326**	**15 095**	**11 174**
832	Individual and family social services	211	36 734	18 704	4 343	3 035
833	Job training and vocational rehabilitation services	40	14 055	7 788	1 687	1 587
835	Child day care services	214	9 240	5 799	1 450	1 360
836	Residential care	82	25 467	13 081	3 165	1 672
839	Social services, n.e.c.	148	45 932	19 954	4 450	3 320
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**72**	**19 807**	**8 640**	**1 328**	**872**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	58	6 228	3 056	713	488
7999 pt.	Museums, and botanical and zoological gardens (commercial)	14	4 579	2 584	613	404
86, ex. 866	**Membership organizations, except religious**	**1 286**	**198 638**	**82 822**	**15 470**	**10 562**
861	Business associations	136	31 412	13 139	3 130	980
862	Professional membership organizations	86	11 420	4 138	1 052	394
863	Labor unions and similar labor organizations	333	29 943	11 149	2 762	2 549
864	Civic, social, and fraternal associations	615	70 610	27 038	6 605	5 020
865	Political organizations	20	1 094	386	95	40
869	Membership organizations, n.e.c.	95	22 354	6 974	1 828	1 569
892	**Noncommercial educational, scientific, and research organizations**	**34**	**8 491**	**3 536**	**875**	**332**
4722, other 7, 89 ex. 892	**All other industries**	**76**	**10 772**	**4 088**	**970**	**634**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**485**	**152 917**	**66 516**	**15 685**	**7 936**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**6**	**500**	**257**	**61**	**21**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	2	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	4	(D)	(D)	(D)	(D)
7391, 3, 7	**Research, testing, and consulting services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**39**	**27 130**	**12 461**	**2 760**	**1 190**
792	Producers, orchestras, and entertainers	4	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	2	(D)	(D)	(D)	(D)
7999 pt., 84	**Museums, art galleries, and botanical and zoological gardens**	**13**	**10 455**	**5 453**	**1 252**	**574**
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	2	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	11	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	11	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	21	14 072	6 392	1 344	532
7999 pt.	Fairs	1	(D)	(D)	(D)	(D)
806, 8, 9	**Selected health services**	**21**	**22 484**	**11 783**	**2 770**	**1 201**
806	Nursing and personal care facilities	7	12 918	6 696	1 586	811
8051	Skilled nursing care facilities	4	8 738	4 554	1 042	580
8059	Nursing and personal care facilities, n.e.c.	3	4 180	2 142	524	251
808	Outpatient care facilities	10	4 567	2 726	658	185
809	Health and allied services, n.e.c.	4	4 999	2 361	546	205
81	**Legal aid societies and similar legal services**	**5**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**23**	**6 079**	**2 988**	**759**	**325**
823	Libraries and information centers	10	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	2	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	2	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	11	3 167	1 513	406	201
83	**Social services**	**201**	**60 100**	**24 416**	**5 882**	**3 466**
835	Child day care services	50	6 140	3 348	850	620
832, 3, 6, 9	Other social services	151	53 960	21 068	5 032	2 846
832	Individual and family social services	72	13 917	7 208	1 737	905
833	Job training and vocational rehabilitation services	15	11 621	6 415	1 448	855
836	Residential care	16	8 771	3 419	847	482
839	Social services, n.e.c.	48	19 651	4 026	1 000	624
861, 2, 4, 9	**Selected membership organizations**	**180**	**32 684**	**12 538**	**2 923**	**1 801**
861	Business associations	31	6 140	2 030	479	123
864	Civic, social, and fraternal associations	114	17 379	6 910	1 577	1 194
862, 9	Other membership organizations	35	9 165	3 598	867	284
862	Professional membership organizations	17	5 104	2 049	499	138
869	Membership organizations, n.e.c.	18	4 061	1 549	368	146
802	**Noncommercial educational, scientific, and research organizations**	**8**	**2 624**	**1 209**	**278**	**70**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	485	(NC)	140 387	(NC)	(X)	68 516	(NC)	(X)
7011 pt., 7032, 704	Hotels, camps, and membership lodging	6	(NC)	492	(NC)	(X)	257	(NC)	(X)
7391, 2, 7	Research, testing, and consulting services	2	(NC)	(D)	(NC)	(X)	(D)	(NC)	(X)
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	39	(NC)	29 374	(NC)	(X)	12 461	(NC)	(X)
805, 6, 9	Selected health services	21	21	21 324	(D)	(D)	11 783	(D)	(D)
805	Nursing and personal care facilities	7	6	12 169	(D)	(D)	6 696	(D)	(D)
808	Outpatient care facilities	10	9	4 607	2 512	83.4	2 726	1 646	65.6
809	Health and allied services, n.e.c.	4	6	4 548	(D)	(D)	2 361	(D)	(D)
81	Legal aid societies and similar legal services	5	4	(D)	(D)	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	23	17	5 678	2 897	96.0	2 968	1 701	75.7
83	Social services	201	156	48 475	27 987	73.2	24 416	13 548	80.2
835	Child day care services	50	42	6 001	3 651	64.4	3 348	2 165	54.6
832, 3, 6, 9	Other social services	151	114	42 474	24 336	74.5	21 068	11 383	85.1
861, 2, 4, 9	Selected membership organizations	180	181	31 320	19 479	60.8	12 538	8 064	55.5
861	Business associations	31	21	5 462	2 824	93.4	2 030	976	108.0
864	Civic, social, and fraternal associations	114	120	16 954	10 315	64.4	6 910	4 564	51.4
862, 9	Other membership organizations	35	40	8 904	6 340	40.4	3 598	2 524	42.6
892	Noncommercial educational, scientific, and research organizations	8	9	2 368	1 672	41.6	1 209	890	35.8

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	315 293	19 259	289 458	17 690	8 382	16
7011 pt., 7032, 704	Hotels, camps, and membership lodging	83 333	23 810	82 000	23 429	12 238	4
7391, 2, 7	Research, testing, and consulting services	(D)	(D)	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	695 641	22 798	753 179	24 684	10 471	31
805, 6, 9	Selected health services	1 070 667	18 721	1 015 429	17 755	9 811	57
805	Nursing and personal care facilities	1 845 429	15 928	1 738 429	15 005	8 256	116
808	Outpatient care facilities	456 700	24 686	460 700	24 903	14 735	19
809	Health and allied services, n.e.c.	1 249 750	24 385	1 137 000	22 185	11 517	51
81	Legal aid societies and similar legal services	(D)	(D)	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	264 304	18 705	246 870	17 471	9 194	14
83	Social services	299 005	17 340	241 169	13 986	7 044	17
835	Child day care services	122 800	9 903	120 020	9 679	5 400	12
832, 3, 6, 9	Other social services	357 351	18 960	281 285	14 924	7 403	19
861, 2, 4, 9	Selected membership organizations	181 578	20 416	174 000	19 563	7 831	9
861	Business associations	198 065	49 919	176 194	44 407	16 504	4
864	Civic, social, and fraternal associations	152 447	14 555	148 719	14 199	5 787	10
862, 9	Other membership organizations	261 857	32 271	254 400	31 352	12 669	8
892	Noncommercial educational, scientific, and research organizations	328 000	37 486	296 000	33 829	17 271	9

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**139**	**23 262**	**10 466**	**2 388**	**1 594**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
7391, 2, 7	**Research, testing, and consulting services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**8**	**2 368**	**904**	**208**	**80**
805, 8, 9	**Selected health services**	**5**	**(D)**	**(D)**	**(D)**	**(D)**
805	Nursing and personal care facilities	1	(D)	(D)	(D)	(C)
808	Outpatient care facilities	3	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	1	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
83	**Social services**	**67**	**12 410**	**5 955**	**1 330**	**1 069**
835	Child day care services	22	2 398	1 098	259	214
832, 3, 6, 9	Other social services	45	10 012	4 857	1 071	855
861, 2, 4, 9	**Selected membership organizations**	**50**	**4 885**	**1 673**	**395**	**220**
861	Business associations	16	(D)	(D)	(D)	(D)
864	Civic, social, and fraternal associations	28	2 146	724	162	139
862, 9	Other membership organizations	6	(D)	(D)	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	-	-	-	-	-

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Delaware					
	Tax-exempt service industries	**560**	**233 676**	**119 585**	**28 298**	**14 483**
7032	**Sporting and recreational camps**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
704	**Organization hotels and lodging houses, on membership basis**	**5**	**194**	**58**	**14**	**11**
7391, 7	**Miscellaneous business services**	**–**	**–**	**–**	**–**	**–**
7391	Commercial research and development laboratories	–	–	–	–	–
7397	Commercial testing laboratories	–	–	–	–	–
792, 7997	**Selected amusement and recreation services**	**33**	**6 591**	**2 787**	**635**	**419**
792	Producers, orchestras, and entertainers	1	(D)	(D)	(D)	(D)
7922	Theatrical producers and miscellaneous theatrical services	1	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	–	–	–	–	–
7997	Membership sports and recreation clubs	32	(D)	(D)	(D)	(D)
80	**Health services**	**32**	**146 354**	**79 043**	**18 779**	**8 156**
805	Nursing and personal care facilities	6	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	5	5 972	3 379	767	580
8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	(D)
806	Hospitals	11	(D)	(D)	(D)	(D)
8062	General medical and surgical hospitals	10	127 201	68 020	16 177	6 900
8063	Psychiatric hospitals	–	–	–	–	–
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	(D)
808	Outpatient care facilities	9	2 512	1 646	401	153
Other 80	Other health and allied services, n.e.c.	6	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
82	**Educational services**	**32**	**(D)**	**(D)**	**(D)**	**(D)**
821	Elementary and secondary schools[1]	12	(D)	(D)	(D)	(D)
822	Colleges, universities, professional schools, and junior colleges	3	(D)	(D)	(D)	(D)
8221	Colleges, universities, and professional schools	2	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	1	(D)	(D)	(D)	(D)
823	Libraries and information centers	6	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	1	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	–	–	–	–	–
829	Schools and educational services, n.e.c.	10	1 036	651	166	99
83	**Social services**	**158**	**27 967**	**13 548**	**3 126**	**2 224**
832	Individual and family social services	50	7 867	3 711	880	514
833	Job training and vocational rehabilitation services	16	4 456	2 414	550	384
835	Child day care services	42	3 651	2 165	517	479
836	Residential care	16	5 137	2 070	479	298
839	Social services, n.e.c.	32	6 876	3 188	703	549
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**12**	**(D)**	**(D)**	**(D)**	**(D)**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	10	6 596	3 348	771	397
7999 pt.	Museums, and botanical and zoological gardens (commercial)	2	(D)	(D)	(D)	(D)
86, ex. 863	**Membership organizations, except religious**	**281**	**25 585**	**10 147**	**2 458**	**1 766**
861	Business associations	21	2 824	976	237	86
862	Professional membership organizations	19	3 724	1 409	337	147
863	Labor unions and similar labor organizations	74	5 907	2 040	502	397
864	Civic, social, and fraternal associations	120	10 315	4 564	1 090	976
865	Political organizations	6	199	43	12	11
869	Membership organizations, n.e.c.	21	2 616	1 115	280	149
892	**Noncommercial educational, scientific, and research organizations**	**9**	**1 672**	**890**	**206**	**82**
4722, other 7, 89 ex. 892	**All other industries**	**14**	**789**	**177**	**55**	**51**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the District: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**2 008**	**3 193 324**	**813 421**	**198 252**	**41 919**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**9**	**(D)**	**(D)**	**(D)**	**(D)**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	-	-	-	-	-
704	Organization hotels and lodging houses, on membership basis	9	(D)	(D)	(D)	(D)
7391, 7	**Research, testing, and consulting services**	**79**	**80 228**	**22 043**	**5 617**	**981**
7391	Research and development laboratories	18	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	59	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	2	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**54**	**110 805**	**36 901**	**8 675**	**2 287**
792	Producers, orchestras, and entertainers	14	22 535	9 497	2 332	803
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	8	8 417	3 526	876	365
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	6	14 118	5 971	1 456	238
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	31	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	4	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	27	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	27	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	8	(D)	(D)	(D)	(D)
7999 pt.	Fairs	1	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**34**	**97 942**	**31 921**	**7 349**	**1 865**
805	Nursing and personal care facilities	5	11 964	5 993	1 207	495
8051	Skilled nursing care facilities	3	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	2	(D)	(D)	(D)	(D)
808	Outpatient care facilities	18	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	11	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**35**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**86**	**70 810**	**21 869**	**5 572**	**1 929**
823	Libraries and information centers	6	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	14	(D)	(D)	(C)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	14	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	66	57 343	15 597	3 968	1 332
83	**Social services**	**523**	**862 177**	**133 624**	**32 558**	**9 802**
835	Child day care services	103	14 681	8 907	2 238	1 031
832, 3, 6, 9	Other social services	420	847 496	124 717	30 320	8 771
832	Individual and family social services	125	354 849	43 278	10 175	2 782
833	Job training and vocational rehabilitation services	45	47 900	16 985	4 234	1 289
836	Residential care	56	14 470	6 130	1 506	696
839	Social services, n.e.c.	192	430 277	58 324	14 403	4 004
861, 2, 4, 9	**Selected membership organizations**	**1 027**	**1 681 178**	**464 009**	**113 046**	**20 513**
861	Business associations	396	675 007	266 736	66 381	9 517
864	Civic, social, and fraternal associations	252	243 186	58 737	14 026	4 165
862, 9	Other membership organizations	379	562 985	138 536	32 637	6 831
862	Professional membership organizations	191	388 035	86 196	20 432	3 974
869	Membership organizations, n.e.c.	188	174 950	52 340	12 205	2 857
892	**Noncommercial educational, scientific, and research organizations**	**161**	**287 529**	**93 826**	**23 165**	**4 062**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the District: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**2 008**	**(NC)**	**2 836 736**	**(NC)**	**(X)**	**813 421**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**9**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**79**	**(NC)**	**55 467**	**(NC)**	**(X)**	**22 043**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**54**	**(NC)**	**100 242**	**(NC)**	**(X)**	**36 901**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**34**	**31**	**89 105**	**(D)**	**(D)**	**31 921**	**(D)**	**(D)**
805	Nursing and personal care facilities	5	8	11 856	(D)	(D)	5 963	(D)	(D)
808	Outpatient care facilities	18	15	(D)	39 946	(D)	(D)	13 977	(D)
809	Health and allied services, n.e.c.	11	8	(D)	3 218	(D)	(D)	1 466	(D)
81	**Legal aid societies and similar legal services**	**35**	**24**	**(D)**	**10 231**	**(D)**	**(D)**	**4 125**	**(D)**
823, 4, 9	**Selected educational services**	**86**	**64**	**62 744**	**(D)**	**(D)**	**21 859**	**(D)**	**(D)**
83	**Social services**	**523**	**384**	**482 552**	**181 052**	**166.5**	**133 624**	**77 934**	**71.5**
835	Child day care services	103	90	14 307	10 952	30.6	8 907	6 272	42.0
832, 3, 6, 9	Other social services	420	294	468 245	170 100	175.3	124 717	71 662	74.0
861, 2, 4, 9	**Selected membership organizations**	**1 027**	**973**	**1 760 273**	**786 955**	**123.7**	**464 009**	**259 193**	**79.0**
861	Business associations	396	386	1 010 345	385 970	161.9	266 736	128 148	108.1
864	Civic, social, and fraternal associations	252	247	219 053	122 741	77.7	58 737	44 716	31.4
862, 9	Other membership organizations	379	340	531 875	278 244	91.2	138 536	86 329	60.5
892	**Noncommercial educational, scientific, and research organizations**	**161**	**132**	**265 786**	**151 632**	**75.2**	**93 826**	**60 362**	**55.4**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the District: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**1 590 301**	**76 178**	**1 412 717**	**67 672**	**19 405**	**21**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
7391, 2, 7	**Research, testing, and consulting services**	**762 380**	**62 672**	**702 114**	**57 718**	**22 938**	**12**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**2 051 944**	**48 450**	**1 856 333**	**43 831**	**16 135**	**42**
805, 8, 9	**Selected health services**	**2 880 647**	**52 516**	**2 620 735**	**47 777**	**17 116**	**55**
805	Nursing and personal care facilities	2 392 800	24 170	2 371 200	23 952	12 107	99
808	Outpatient care facilities	(D)	(D)	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	(D)	(D)	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**825 372**	**36 708**	**729 581**	**32 527**	**11 332**	**22**
83	**Social services**	**1 548 522**	**87 959**	**922 662**	**49 230**	**13 632**	**19**
835	Child day care services	142 534	14 240	136 903	13 677	8 639	10
832, 3, 6, 9	Other social services	2 017 948	96 625	1 114 869	53 386	14 219	21
861, 2, 4, 9	**Selected membership organizations**	**1 636 980**	**81 957**	**1 713 995**	**85 813**	**22 620**	**20**
861	Business associations	2 209 614	91 941	2 551 376	106 162	28 027	24
864	Civic, social, and fraternal associations	965 024	58 388	865 290	52 354	14 103	17
862, 9	Other membership organizations	1 485 449	82 416	1 403 364	77 862	20 280	18
892	**Noncommercial educational, scientific, and research organizations**	**1 755 804**	**70 785**	**1 650 845**	**65 432**	**23 098**	**25**

[1]Based on number of employees for pay period including March 12.

Table 5b. **Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside the Standard Metropolitan Statistical Area: 1982**

(Not applicable)

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	District of Columbia					
	Tax-exempt service industries	**2 032**	**2 408 634**	**976 637**	**234 329**	**75 201**
7032	**Sporting and recreational camps**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
704	**Organization hotels and lodging houses, on membership basis**	**8**	**750**	**301**	**92**	**96**
7391, 7	**Miscellaneous business services**	**10**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	9	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	1	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**32**	**12 903**	**5 929**	**1 534**	**948**
792	Producers, orchestras, and entertainers	14	11 992	5 481	1 426	470
7922	Theatrical producers and miscellaneous theatrical services	9	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	5	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	18	1 301	448	108	78
80	**Health services**	**43**	**430 930**	**219 748**	**54 290**	**18 740**
805	Nursing and personal care facilities	6	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	3	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	3	4 123	1 983	614	320
806	Hospitals	12	(D)	(D)	(D)	(D)
8062	General medical and surgical hospitals	9	334 916	173 851	43 345	14 878
8063	Psychiatric hospitals	–	–	–	–	–
8069	Specialty hospitals, except psychiatric	3	(D)	(D)	(D)	(D)
808	Outpatient care facilities	15	39 946	13 977	3 303	987
Other 80	Other health and allied services, n.e.c.	8	3 218	1 466	331	125
81	**Legal aid societies and similar legal services**	**24**	**16 231**	**4 139**	**1 016**	**279**
82	**Educational services**	**111**	**328 687**	**200 754**	**46 077**	**18 439**
821	Elementary and secondary schools[1]	27	9 550	6 107	1 366	866
822	Colleges, universities, professional schools, and junior colleges	20	(D)	(D)	(D)	(D)
8221	Colleges, universities, and professional schools	18	295 065	185 704	42 444	15 219
8222	Junior colleges and technical institutes	2	(D)	(D)	(D)	(D)
823	Libraries and information centers	3	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	14	7 406	2 154	487	1 597
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	13	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	47	11 451	4 546	1 103	409
83	**Social services**	**384**	**181 063**	**77 904**	**18 626**	**7 335**
832	Individual and family social services	92	97 126	20 169	6 619	2 329
833	Job training and vocational rehabilitation services	36	19 810	9 293	2 109	940
835	Child day care services	90	10 952	6 272	1 446	836
836	Residential care	39	10 858	5 452	1 320	796
839	Social services, n.e.c.	128	72 294	29 748	7 130	2 363
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**30**	**(D)**	**(D)**	**(D)**	**(D)**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	18	7 131	2 848	719	374
7999 pt.	Museums, art and botanical and zoological gardens (commercial)	2	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	**1 190**	**1 287 078**	**388 022**	**88 035**	**24 619**
861	Business associations	386	386 970	128 148	30 763	7 096
862	Professional membership organizations	206	226 503	87 659	15 762	4 426
863	Labor unions and similar labor organizations	175	439 987	121 193	29 383	8 679
864	Civic, social, and fraternal associations	247	122 741	44 716	10 799	4 482
865	Political organizations	81	30 133	7 838	1 818	855
869	Membership organizations, n.e.c.	134	81 741	18 670	4 520	1 478
892	**Noncommercial educational, scientific, and research organizations**	**132**	**181 662**	**60 362**	**15 181**	**3 812**
4723, other 7, 89 ex. 892	**All other industries**	**68**	**32 884**	**14 298**	**3 096**	**939**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**5 468**	**1 957 481**	**714 698**	**172 104**	**78 491**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**106**	**14 339**	**3 531**	**795**	**538**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	25	4 629	1 847	382	200
704	Organization hotels and lodging houses, on membership basis	81	9 697	1 684	413	339
7391, 2, 7	**Research, testing, and consulting services**	**6**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	6	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	-	-	-	-	-
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**343**	**215 057**	**90 127**	**21 469**	**9 289**
792	Producers, orchestras, and entertainers	58	21 907	8 340	2 904	1 312
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	32	10 054	3 246	831	376
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	26	11 753	5 094	1 973	936
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	78	29 440	10 549	2 449	1 068
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	6	3 277	1 720	397	195
84	Noncommercial museums, art galleries, and botanical and zoological gardens	72	26 163	8 829	2 052	913
8411	Noncommercial museums and art galleries	67	23 770	7 748	1 796	826
8421	Noncommercial arboreta, botanical and zoological gardens	5	2 393	1 081	256	87
7997	Membership sports and recreation clubs	192	152 531	58 380	15 227	6 585
7999 pt.	Fairs	15	11 279	2 858	923	311
805, 8, 9	**Selected health services**	**391**	**349 706**	**182 871**	**37 991**	**13 883**
405	Nursing and personal care facilities	87	111 291	57 508	13 147	6 001
8051	Skilled nursing care facilities	53	98 334	51 054	11 690	5 353
8059	Nursing and personal care facilities, n.e.c.	14	12 957	6 454	1 457	648
806	Outpatient care facilities	168	88 493	40 719	10 120	3 016
809	Health and allied services, n.e.c.	156	140 922	83 844	14 824	4 866
81	**Legal aid societies and similar legal services**	**41**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**102**	**21 218**	**7 483**	**1 804**	**1 289**
823	Libraries and information centers	9	1 086	516	119	66
824	Correspondence schools and vocational schools	33	8 874	2 612	643	367
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	32	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	60	11 256	4 323	1 042	709
83	**Social services**	**1 798**	**709 751**	**262 669**	**63 138**	**31 339**
835	Child day care services	423	57 443	30 833	7 235	5 096
832, 3, 6, 9	Other social services	1 373	649 308	232 036	55 891	26 264
832	Individual and family social services	574	156 550	66 095	15 499	6 773
833	Job training and vocational rehabilitation services	158	100 837	47 783	11 584	7 564
836	Residential care	258	158 762	61 511	13 904	6 819
839	Social services, n.e.c.	383	231 159	56 647	14 904	5 108
861, 2, 4, 9	**Selected membership organizations**	**2 966**	**609 756**	**176 263**	**41 718**	**17 631**
861	Business associations	549	143 527	41 769	10 032	2 996
864	Civic, social, and fraternal associations	1 521	245 579	75 907	17 654	9 962
862, 9	Other membership organizations	535	214 650	58 587	13 832	4 703
862	Professional membership organizations	252	85 938	25 349	5 885	1 719
869	Membership organizations, n.e.c.	283	128 712	33 238	7 947	2 984
892	**Noncommercial educational, scientific, and research organizations**	**78**	**33 174**	**12 770**	**3 148**	**1 080**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	5 468	(NC)	1 696 355	(NC)	(X)	714 699	(NC)	(X)
7011 pt., 7032, 704	Hotels, camps, and membership lodging	106	(NC)	12 531	(NC)	(X)	3 531	(NC)	(X)
7391, 2, 7	Research, testing, and consulting services	6	(NC)	(D)	(NC)	(X)	(D)	(NC)	(X)
793, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	343	(NC)	200 098	(NC)	(X)	80 137	(NC)	(X)
805, 8, 9	Selected health services	391	373	320 566	147 109	117.9	182 071	78 982	105.2
805	Nursing and personal care facilities	67	56	109 087	46 372	135.2	57 508	24 734	132.5
806	Outpatient care facilities	168	183	84 096	50 479	66.6	40 719	27 101	50.2
809	Health and allied services, n.e.c.	156	135	127 381	50 258	153.5	83 844	27 147	135.2
81	Legal aid societies and similar legal services	41	38	(D)	6 294	(D)	(D)	3 211	(D)
823, 4, 9	Selected educational services	103	99	18 173	10 835	67.4	7 453	4 530	64.5
83	Social services	1 796	1 275	594 408	250 791	137.0	262 868	122 438	114.7
835	Child day care services	423	323	56 190	28 187	99.5	30 833	15 349	100.9
832, 3, 8, 9	Other social services	1 373	952	538 218	222 614	141.8	232 036	107 089	116.7
861, 2, 4, 9	Selected membership organizations	2 006	1 923	506 662	238 375	112.5	176 263	81 374	116.6
861	Business associations	549	474	120 441	51 925	132.0	41 769	18 185	129.7
864	Civic, social, and fraternal associations	1 321	1 077	208 214	117 137	77.8	75 907	41 146	84.5
862, 9	Other membership organizations	536	372	178 007	69 313	156.8	58 587	22 043	165.8
866	Noncommercial educational, scientific, and research organizations	78	67	28 934	18 373	57.5	12 770	7 855	62.6

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	367 985	25 930	310 599	22 497	9 467	14
7011 pt., 7032, 704	Hotels, camps, and membership lodging	135 151	26 579	121 991	23 991	6 551	5
7391, 2, 7	Research, testing, and consulting services	(D)	(D)	(D)	(D)	(D)	(D)
793, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	636 968	23 234	583 376	21 618	8 667	27
805, 8, 9	Selected health services	871 371	24 841	819 862	23 091	11 674	36
805	Nursing and personal care facilities	1 681 080	18 545	1 628 164	18 178	9 583	90
806	Outpatient care facilities	526 744	29 341	500 524	27 881	13 501	18
809	Health and allied services, n.e.c.	903 346	28 961	816 609	26 180	13 120	31
81	Legal aid societies and similar legal services	(D)	(D)	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	286 030	16 907	178 167	14 480	6 939	12
83	Social services	383 514	22 544	330 962	18 960	9 388	17
835	Child day care services	135 799	11 294	132 837	11 048	6 062	12
832, 3, 8, 9	Other social services	472 912	24 722	392 001	20 493	8 635	19
861, 2, 4, 9	Selected membership organizations	234 071	34 584	184 496	26 737	9 997	7
861	Business associations	272 362	50 414	219 383	40 607	14 083	5
864	Civic, social, and fraternal associations	161 459	24 652	136 883	20 901	7 620	7
862, 9	Other membership organizations	401 215	45 641	332 723	37 850	12 457	9
866	Noncommercial educational, scientific, and research organizations	425 308	31 296	370 949	27 296	12 047	14

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**990**	**150 797**	**60 431**	**14 107**	**7 497**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**13**	**2 500**	**960**	**219**	**149**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	7	1 695	753	175	98
704	Organization hotels and lodging houses, on membership basis	P	805	207	44	51
7391, 2, 7	**Research, testing, and consulting services**	-	-	-	-	-
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	-	-	-	-	-
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**51**	**25 498**	**8 263**	**2 032**	**951**
792	Producers, orchestras, and entertainers	1	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	1	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	-	-	-	-	-
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	4	591	230	52	24
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	1	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	3	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	2	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	44	(D)	(D)	(D)	(D)
7999 pt.	Fairs	2	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**61**	**27 689**	**13 872**	**3 100**	**1 276**
805	Nursing and personal care facilities	9	9 659	4 765	1 055	509
8051	Skilled nursing care facilities	7	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	2	(D)	(D)	(D)	(D)
806	Outpatient care facilities	33	11 215	5 750	1 306	450
809	Health and allied services, n.e.c.	19	6 685	3 357	739	317
81	**Legal aid societies and similar legal services**	**9**	**(D)**	**(D)**	**(D)**	**(D)**
835, 4, 9	**Selected educational services**	**12**	**2 547**	**1 000**	**251**	**231**
823	Libraries and information centers	4	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	3	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	3	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	5	1 237	440	117	66
83	**Social services**	**227**	**47 436**	**19 539**	**4 457**	**2 985**
835	Child day care services	67	6 749	3 498	886	650
832, 3, 8, 9	Other social services	160	40 687	16 041	3 591	2 335
832	Individual and family social services	75	10 203	4 557	1 059	647
833	Job training and vocational rehabilitation services	27	7 883	3 649	770	580
836	Residential care	29	14 666	5 185	1 179	633
839	Social services, n.e.c.	29	7 935	2 650	583	475
861, 2, 4, 9	**Selected membership organizations**	**311**	**36 803**	**12 830**	**3 108**	**1 899**
861	Business associations	89	7 054	2 363	579	263
864	Civic, social, and fraternal associations	175	25 334	8 953	2 163	1 247
862, 9	Other membership organizations	47	4 415	1 514	366	189
862	Professional membership organizations	14	1 192	286	49	32
869	Membership organizations, n.e.c.	33	3 223	1 228	317	157
892	**Noncommercial educational, scientific, and research organizations**	**6**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Florida					
	Tax-exempt service industries	**5 079**	**2 215 962**	**1 022 030**	**252 315**	**130 218**
7032	**Sporting and recreational camps**	**13**	**581**	**229**	**36**	**23**
704	**Organization hotels and lodging houses, on membership basis**	**75**	**6 163**	**1 269**	**368**	**322**
7391, 7	**Miscellaneous business services**	**11**	**2 655**	**1 372**	**333**	**77**
7391	Commercial research and development laboratories	7	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	4	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**205**	**79 386**	**33 749**	**9 594**	**5 525**
792	Producers, orchestras, and entertainers	41	9 123	3 705	1 333	700
7922	Theatrical producers and miscellaneous theatrical services	22	2 898	1 189	261	206
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	19	6 225	2 516	1 072	494
7997	Membership sports and recr ation clubs	164	70 263	30 043	8 263	4 825
80	**Health services**	**469**	**1 215 089**	**581 852**	**142 616**	**86 111**
805	Nursing and personal care facilities	55	46 372	24 734	5 674	4 339
8051	Skilled nursing care facilities	37	39 277	21 159	4 835	3 719
8059	Nursing and personal care facilities, n.e.c.	18	7 096	3 575	839	620
806	Hospitals	95	1 067 980	502 670	123 506	55 931
8062	General medical and surgical hospitals	80	1 022 178	480 921	118 666	53 500
8063	Psychiatric hospitals	6	12 808	6 300	1 464	592
8069	Specialty hospitals, except psychiatric	9	32 994	15 649	3 776	1 839
808	Outpatient care facilities	183	50 479	27 101	6 351	2 684
Other 80	Other health and allied services, n.e.c.	135	50 258	27 147	6 685	3 157
81	**Legal aid societies and similar legal services**	**38**	**6 294**	**3 211**	**676**	**296**
82	**Educational services**	**270**	**318 966**	**190 638**	**40 544**	**20 790**
821	Elementary and secondary schools[1]	114	37 985	21 879	5 859	3 269
822	Colleges, universities, professional schools, and junior colleges	57	270 128	134 229	33 501	16 788
8221	Colleges, universities, and professional schools	55	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	2	(D)	(D)	(D)	(D)
823	Libraries and information centers	9	763	381	90	83
824	Correspondence schools and vocational schools	39	3 907	1 614	428	302
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	37	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	2	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	51	6 185	2 535	656	348
83	**Social services**	**1 275**	**250 781**	**122 438**	**29 140**	**19 805**
832	Individual and family social services	388	54 055	28 392	6 500	4 115
833	Job training and vocational rehabilitation services	115	38 723	23 564	5 326	4 241
835	Child day care services	323	28 167	15 349	3 763	3 183
836	Residential care	162	63 144	26 369	6 403	4 448
839	Social services, n.e.c.	287	66 692	28 774	7 148	3 818
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**70**	**8 978**	**3 464**	**827**	**511**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	62	8 212	3 109	723	458
7999 pt.	Museums, and botanical and zoological gardens (commercial)	8	766	346	104	53
86, ex. 866	**Membership organizations, except religious**	**2 479**	**289 856**	**101 348**	**24 823**	**14 859**
861	Business associations	474	51 925	18 185	4 571	2 080
862	Professional membership organizations	176	32 074	9 917	2 378	902
863	Labor unions and similar labor organizations	528	49 184	19 282	4 780	2 759
864	Civic, social, and fraternal associations	1 077	117 137	41 146	10 148	7 385
865	Political organizations	28	1 997	692	138	83
869	Membership organizations, n.e.c.	196	37 239	12 126	2 808	1 650
892	**Noncommercial educational, scientific, and research organizations**	**67**	**18 373**	**7 888**	**1 931**	**808**
4722, other 7, 89 ex. 892	**All other industries**	**108**	**19 118**	**4 617**	**1 405**	**1 089**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**2 659**	**842 171**	**294 178**	**68 509**	**29 160**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**65**	**10 072**	**2 427**	**548**	**353**
7011 pt.	Hotels	6	1 452	689	150	87
7032	Sporting and recreational camps	10	2 512	632	112	64
704	Organization hotels and lodging houses, on membership basis	49	6 108	1 126	286	202
7391, 2, 7	**Research, testing, and consulting services**	**20**	**12 243**	**2 611**	**635**	**152**
7391	Research and development laboratories	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	14	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	4	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**205**	**79 761**	**30 552**	**6 351**	**3 251**
792	Producers, orchestras, and entertainers	27	11 446	4 127	796	332
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	11	7 475	2 813	480	147
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	16	3 971	1 314	316	245
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	37	10 097	3 593	821	358
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	7	4 175	2 188	486	194
84	Noncommercial museums, art galleries, and botanical and zoological gardens	30	5 922	1 405	335	164
8411	Noncommercial museums and art galleries	27	4 993	1 101	267	139
8421	Noncommercial arboreta, botanical and zoological gardens	3	929	304	68	25
7997	Membership sports and recreation clubs	134	55 837	22 506	4 697	2 479
7999 pt.	Fairs	7	2 381	326	37	22
805, 8, 9	**Selected health services**	**158**	**109 606**	**51 399**	**12 192**	**4 630**
805	Nursing and personal care facilities	24	36 385	19 568	4 599	2 244
8051	Skilled nursing care facilities	16	29 516	15 580	3 578	1 787
8059	Nursing and personal care facilities, n.e.c.	8	6 869	3 988	1 021	457
808	Outpatient care facilities	77	49 574	20 431	4 781	1 449
809	Health and allied services, n.e.c.	57	23 647	11 400	2 812	937
81	**Legal aid societies and similar legal services**	**30**	**10 296**	**5 811**	**1 404**	**362**
823, 4, 9	**Selected educational services**	**79**	**18 094**	**7 188**	**1 759**	**729**
823	Libraries and information centers	13	737	366	92	58
824	Correspondence schools and vocational schools	14	1 722	734	175	79
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	14	1 722	734	175	79
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	52	15 635	6 088	1 492	592
83	**Social services**	**889**	**311 699**	**104 119**	**24 820**	**12 086**
835	Child day care services	218	31 767	18 009	4 304	2 619
832, 3, 6, 9	Other social services	671	279 932	86 110	20 516	9 441
832	Individual and family social services	330	81 202	27 659	6 682	2 961
833	Job training and vocational rehabilitation services	78	25 288	14 060	3 340	2 332
836	Residential care	77	36 975	11 556	2 726	1 231
839	Social services, n.e.c.	188	136 467	32 835	7 768	2 847
861, 2, 4, 9	**Selected membership organizations**	**1 190**	**249 857**	**78 911**	**18 451**	**7 269**
861	Business associations	293	107 704	30 002	7 128	1 821
864	Civic, social, and fraternal associations	540	76 810	27 599	6 203	3 647
862, 9	Other membership organizations	357	65 343	21 310	5 120	1 735
862	Professional membership organizations	91	24 217	8 021	1 929	462
869	Membership organizations, n.e.c.	266	41 126	13 289	3 191	1 273
892	**Noncommercial educational, scientific, and research organizations**	**23**	**40 543**	**11 160**	**2 349**	**440**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**2 659**	**(NC)**	**715 742**	**(NC)**	**(X)**	**294 178**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**65**	**(NC)**	**9 373**	**(NC)**	**(X)**	**2 427**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**20**	**(NC)**	**6 589**	**(NC)**	**(X)**	**2 611**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**205**	**(NC)**	**78 734**	**(NC)**	**(X)**	**30 552**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**158**	**99**	**100 824**	**41 138**	**145.1**	**51 399**	**21 357**	**140.7**
805	Nursing and personal care facilities	24	23	36 192	23 349	55.0	19 558	12 467	57.0
806	Outpatient care facilities	77	46	41 995	12 347	240.1	20 431	5 997	240.7
809	Health and allied services, n.e.c.	57	30	22 637	5 442	316.0	11 400	2 593	294.1
81	**Legal aid societies and similar legal services**	**30**	**26**	**9 972**	**3 899**	**155.8**	**5 811**	**2 394**	**143.8**
823, 4, 9	**Selected educational services**	**79**	**58**	**16 211**	**9 601**	**68.8**	**7 198**	**4 491**	**60.1**
83	**Social services**	**889**	**704**	**243 213**	**120 179**	**102.4**	**104 119**	**56 651**	**83.8**
835	Child day care services	218	208	30 594	21 242	44.0	18 009	11 439	57.4
832, 3, 6, 9	Other social services	671	496	212 619	98 937	114.9	86 110	45 212	90.5
861, 2, 4, 9	**Selected membership organizations**	**1 190**	**1 104**	**216 902**	**120 577**	**79.9**	**78 911**	**44 917**	**75.7**
861	Business associations	293	273	90 376	44 038	105.2	30 002	16 228	84.9
864	Civic, social, and fraternal associations	540	514	69 104	46 457	48.7	27 599	17 380	58.8
862, 9	Other membership organizations	357	317	57 322	30 082	90.6	21 310	11 309	88.4
892	**Noncommercial educational, scientific, and research organizations**	**23**	**26**	**34 044**	**9 704**	**250.8**	**11 180**	**3 832**	**191.2**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**316 725**	**26 861**	**269 177**	**24 529**	**10 081**	**11**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**154 954**	**26 533**	**144 200**	**26 552**	**6 875**	**5**
7391, 2, 7	**Research, testing, and consulting services**	**612 150**	**80 546**	**329 450**	**43 217**	**17 179**	**8**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**389 078**	**24 534**	**384 068**	**24 218**	**9 398**	**16**
805, 8, 9	**Selected health services**	**693 709**	**23 673**	**638 127**	**21 776**	**11 101**	**29**
805	Nursing and personal care facilities	1 516 042	16 214	1 508 000	16 128	8 720	94
806	Outpatient care facilities	643 818	34 213	545 390	28 982	14 100	19
809	Health and allied services, n.e.c.	414 860	25 237	397 140	24 159	12 166	16
81	**Legal aid societies and similar legal services**	**343 200**	**26 442**	**332 400**	**27 547**	**16 052**	**12**
823, 4, 9	**Selected educational services**	**229 038**	**24 820**	**205 203**	**22 237**	**9 860**	**9**
83	**Social services**	**350 618**	**25 846**	**273 580**	**20 167**	**8 633**	**14**
835	Child day care services	145 720	12 129	140 339	11 682	6 876	12
832, 3, 6, 9	Other social services	417 186	29 651	316 869	22 521	9 121	14
861, 2, 4, 9	**Selected membership organizations**	**209 964**	**34 689**	**182 187**	**30 099**	**10 956**	**6**
861	Business associations	367 590	59 146	308 451	49 630	16 476	6
864	Civic, social, and fraternal associations	142 241	21 061	127 970	18 948	7 568	7
862, 9	Other membership organizations	183 034	37 662	160 566	33 039	12 282	5
892	**Noncommercial educational, scientific, and research organizations**	**1 762 739**	**92 143**	**1 480 174**	**77 373**	**25 364**	**19**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	926	137 028	58 174	13 660	7 525
7011 pt., 7032, 704	Hotels, camps, and membership lodging	14	3 814	1 164	246	148
7011 pt.	Hotels	2	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	7	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	5	(D)	(D)	(D)	(D)
7391, 2, 7	Research, testing, and consulting services	2	(D)	(D)	(D)	(D)
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	-	-	-	-	-
7397	Testing laboratories and facilities	2	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	68	18 903	6 650	1 430	868
792	Producers, orchestras, and entertainers	4	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	1	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	9	1 191	429	108	64
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	3	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	6	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	6	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	52	16 106	5 960	1 270	779
7999 pt.	Fairs	3	(D)	(D)	(D)	(D)
805, 8, 9	Selected health services	70	30 804	14 170	3 243	1 447
805	Nursing and personal care facilities	9	12 959	6 282	1 414	767
8051	Skilled nursing care facilities	6	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	3	(D)	(D)	(D)	(D)
808	Outpatient care facilities	27	4 132	1 943	509	176
809	Health and allied services, n.e.c.	34	13 513	5 945	1 320	504
81	Legal aid societies and similar legal services	10	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	14	1 295	798	203	104
823	Libraries and information centers	5	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	-	-	-	-	-
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	-	-	-	-	-
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	9	(D)	(D)	(D)	(D)
83	Social services	328	50 531	24 385	5 874	3 967
835	Child day care services	87	10 622	5 833	1 475	886
832, 3, 6, 9	Other social services	241	39 909	18 552	4 399	2 781
832	Individual and family social services	156	15 333	6 752	1 676	856
833	Job training and vocational rehabilitation services	32	8 057	5 134	1 235	1 177
836	Residential care	17	5 954	2 148	468	228
839	Social services, n.e.c.	36	10 585	4 518	1 020	520
861, 2, 4, 9	Selected membership organizations	418	26 780	9 274	2 170	1 179
861	Business associations	94	7 205	2 797	675	240
864	Civic, social, and fraternal associations	174	13 905	4 362	977	623
862, 9	Other membership organizations	150	5 670	2 115	518	316
862	Professional membership organizations	9	378	136	32	15
869	Membership organizations, n.e.c.	141	5 292	1 979	486	301
892	Noncommercial educational, scientific, and research organizations	2	(D)	(D)	(D)	(D)

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Georgia					
	Tax-exempt service industries	**2 903**	**906 026**	**432 383**	**114 478**	**80 013**
7032	**Sporting and recreational camps**	**5**	**252**	**95**	**17**	**10**
704	**Organization hotels and lodging houses, on membership basis**	**61**	**4 084**	**796**	**235**	**199**
7391, 7	**Miscellaneous business services**	**6**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	4	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	4	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**161**	**41 753**	**16 380**	**3 725**	**2 498**
792	Producers, orchestras, and entertainers	23	6 662	2 898	760	427
7922	Theatrical producers and miscellaneous theatrical services	9	2 120	773	214	132
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	14	4 542	2 125	546	295
7997	Membership sports and recreation clubs	138	35 091	13 482	2 965	2 059
80	**Health services**	**128**	**306 567**	**148 577**	**34 799**	**17 880**
805	Nursing and personal care facilities	23	23 349	12 467	2 970	2 208
8051	Skilled nursing care facilities	12	19 403	10 237	2 430	1 805
8059	Nursing and personal care facilities, n.e.c.	11	3 946	2 230	540	403
806	Hospitals	29	265 429	127 220	29 829	14 751
8062	General medical and surgical hospitals	24	247 347	118 684	27 846	13 904
8063	Psychiatric hospitals	3	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	2	(D)	(D)	(D)	(D)
808	Outpatient care facilities	46	12 347	5 997	1 384	640
Other 80	Other health and allied services, n.e.c.	30	5 442	2 893	616	281
81	**Legal aid societies and similar legal services**	**26**	**3 899**	**2 384**	**528**	**205**
82	**Educational services**	**227**	**235 474**	**133 972**	**43 995**	**20 093**
821	Elementary and secondary schools[1]	130	49 378	31 206	7 843	4 401
822	Colleges, universities, professional schools, and junior colleges	39	176 497	96 275	35 122	15 008
8221	Colleges, universities, and professional schools	31	166 773	93 719	34 004	13 992
8222	Junior colleges and technical institutes	8	9 724	4 556	1 118	1 016
823	Libraries and information centers	11	1 535	727	174	83
824	Correspondence schools and vocational schools	13	1 071	427	108	65
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	11	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	2	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	34	6 995	3 337	748	536
83	**Social services**	**704**	**120 179**	**56 651**	**13 568**	**9 593**
832	Individual and family social services	209	31 310	15 949	3 754	2 532
833	Job training and vocational rehabilitation services	69	11 363	6 802	1 450	1 338
835	Child day care services	208	21 242	11 439	2 880	2 367
836	Residential care	53	12 155	5 106	1 237	869
839	Social services, n.e.c.	165	44 109	17 355	4 247	2 487
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**35**	**3 599**	**1 297**	**306**	**210**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	25	2 399	909	219	135
7999 pt.	Museums, and botanical and zoological gardens (commercial)	10	1 200	388	86	75
86, ex. 866	**Membership organizations, except religious**	**1 452**	**153 509**	**57 345**	**14 173**	**7 541**
861	Business associations	273	44 038	16 228	3 938	1 319
862	Professional membership organizations	88	12 172	3 949	1 022	342
863	Labor unions and similar labor organizations	332	32 055	12 095	2 995	1 762
864	Civic, social, and fraternal associations	514	46 457	17 380	4 207	3 030
865	Political organizations	17	877	333	150	100
869	Membership organizations, n.e.c.	228	17 910	7 360	1 861	988
892	**Noncommercial educational, scientific, and research organizations**	**26**	**9 704**	**3 832**	**892**	**347**
4722, other 7, 99 ex. 892	**All other industries**	**68**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**980**	**432 589**	**128 123**	**30 701**	**12 983**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**8**	**1 319**	**473**	**108**	**64**
7011 pt.	Hotels	2	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	3	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	3	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**8**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	4	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	2	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**48**	**57 253**	**20 368**	**4 964**	**2 196**
792	Producers, orchestras, and entertainers	8	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4	676	260	52	30
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	4	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	24	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	6	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	18	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	16	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	2	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	15	13 798	4 636	1 247	482
7999 pt.	Fairs	1	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**54**	**142 049**	**20 392**	**4 960**	**1 589**
805	Nursing and personal care facilities	6	17 656	8 542	1 953	686
8051	Skilled nursing care facilities	5	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	(D)
808	Outpatient care facilities	43	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	5	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**9**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**45**	**17 459**	**9 626**	**2 569**	**1 027**
823	Libraries and information centers	1	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	6	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	6	(D)	(D)	(D)	(D)
8243, 4	Data processing, business and secretarial schools	-	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	38	15 258	8 779	2 337	974
83	**Social services**	**269**	**85 447**	**34 813**	**8 651**	**4 306**
835	Child day care services	85	11 346	6 542	1 600	1 055
832, 3, 6, 9	Other social services	184	74 101	28 271	7 051	3 251
832	Individual and family social services	97	30 738	13 272	3 405	1 448
833	Job training and vocational rehabilitation services	18	11 884	6 050	1 430	953
836	Residential care	29	11 705	4 801	1 159	518
839	Social services, n.e.c.	40	19 774	4 148	1 057	332
861, 2, 4, 9	**Selected membership organizations**	**411**	**81 185**	**25 986**	**5 955**	**2 811**
861	Business associations	61	15 206	5 287	1 088	369
864	Civic, social, and fraternal associations	293	56 553	17 297	4 006	2 170
862, 9	Other membership organizations	57	9 424	3 402	861	272
862	Professional membership organizations	17	3 857	1 325	340	80
869	Membership organizations, n.e.c.	40	5 567	2 077	521	192
892	**Noncommercial educational, scientific, and research organizations**	**11**	**5 491**	**1 677**	**340**	**67**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**880**	**(NC)**	**388 877**	**(NC)**	**(X)**	**128 123**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**8**	**(NC)**	**1 126**	**(NC)**	**(X)**	**473**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**6**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**48**	**(NC)**	**46 577**	**(NC)**	**(X)**	**20 368**	**(NC)**	**(X)**
806, 8, 9	**Selected health services**	**54**	**51**	**135 571**	**145 383**	**198.9**	**20 392**	**110 682**	**90.9**
805	Nursing and personal care facilities	6	6	15 805	6 575	140.4	8 542	3 325	156.9
808	Outpatient care facilities	43	34	(D)	34 903	(D)	(D)	5 378	(D)
809	Health and allied services, n.e.c.	5	11	(D)	3 885	(D)	(D)	1 979	(D)
81	**Legal aid societies and similar legal services**	**8**	**8**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**45**	**41**	**17 633**	**3 697**	**377.0**	**9 626**	**1 733**	**455.5**
83	**Social services**	**289**	**206**	**71 120**	**37 341**	**90.5**	**34 813**	**19 278**	**80.6**
835	Child day care services	85	72	11 211	6 075	84.5	6 542	3 723	75.7
832, 3, 6, 9	Other social services	184	134	59 909	31 266	91.6	28 271	15 555	81.7
861, 2, 4, 9	**Selected membership organizations**	**411**	**291**	**72 161**	**32 225**	**123.9**	**25 986**	**12 969**	**100.4**
861	Business associations	61	56	14 149	8 015	76.5	5 287	3 424	54.4
864	Civic, social, and fraternal associations	293	181	49 863	18 647	167.4	17 297	7 234	139.1
862, 9	Other membership organizations	57	54	8 149	5 563	46.5	3 402	2 311	47.2
892	**Noncommercial educational, scientific, and research organizations**	**11**	**12**	**3 769**	**(D)**	**(D)**	**1 677**	**(D)**	**(D)**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**503 010**	**33 320**	**452 183**	**29 953**	**9 969**	**15**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**164 875**	**20 609**	**140 759**	**17 594**	**7 391**	**8**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**1 192 771**	**26 083**	**970 354**	**21 220**	**9 279**	**46**
806, 8, 9	**Selected health services**	**2 630 537**	**90 535**	**2 510 574**	**86 406**	**12 997**	**29**
805	Nursing and personal care facilities	2 942 667	25 738	2 634 167	23 039	12 452	114
808	Outpatient care facilities	(D)	(D)	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	(D)	(D)	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**387 978**	**17 000**	**391 844**	**17 169**	**9 373**	**23**
83	**Social services**	**317 647**	**19 844**	**264 387**	**16 516**	**8 065**	**16**
835	Child day care services	133 482	10 755	131 894	10 627	6 201	12
832, 3, 6, 9	Other social services	402 723	22 793	325 592	18 426	8 696	18
861, 2, 4, 9	**Selected membership organizations**	**197 530**	**28 881**	**175 574**	**25 671**	**9 244**	**7**
861	Business associations	249 311	41 214	231 951	38 344	14 328	6
864	Civic, social, and fraternal associations	193 014	26 061	170 181	22 976	7 971	7
862, 9	Other membership organizations	165 333	34 647	142 965	29 960	12 507	5
892	**Noncommercial educational, scientific, and research organizations**	**499 182**	**81 955**	**342 636**	**56 254**	**25 030**	**6**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	244	74 408	20 422	5 011	2 134
7011 pt., 7032, 704	Hotels, camps, and membership lodging	1	(D)	(D)	(D)	(D)
7391, 2, 7	Research, testing, and consulting services	-	-	-	-	-
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	17	4 830	1 592	536	195
805, 8, 9	Selected health services	26	38 116	7 130	1 638	569
805	Nursing and personal care facilities	1	(D)	(D)	(D)	(D)
808	Outpatient care facilities	22	33 299	4 415	1 005	345
809	Health and allied services, n.e.c.	3	(D)	(D)	(D)	(D)
81	Legal aid societies and similar legal services	5	(D)	(D)	(D)	(D)
833, 4, 9	Selected educational services	5	(D)	(D)	(D)	(D)
83	Social services	86	13 395	5 927	1 516	816
835	Child day care services	23	1 286	728	190	111
832, 3, 8, 9	Other social services	63	12 109	5 199	1 326	705
861, 2, 4, 9	Selected membership organizations	101	12 417	3 975	939	469
861	Business associations	20	1 621	555	127	48
864	Civic, social, and fraternal associations	69	8 827	2 800	658	383
862, 9	Other membership organizations	12	1 969	620	154	57
892	Noncommercial educational, scientific, and research organizations	3	(D)	(D)	(D)	(D)

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Hawaii					
	Tax-exempt service industries	**790**	**331 991**	**161 706**	**38 918**	**18 543**
7032	**Sporting and recreational camps**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
704	**Organization hotels and lodging houses, on membership basis**	**4**	**738**	**276**	**65**	**52**
7391, 7	**Miscellaneous business services**	**8**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	8	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	-	-	-	-	-
792, 7997	**Selected amusement and recreation services**	**19**	**19 391**	**8 781**	**2 252**	**1 617**
792	Producers, orchestras, and entertainers	6	(D)	(D)	(D)	(D)
7922	Theatrical producers and miscellaneous theatrical services	3	324	156	37	11
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	13	(D)	(D)	(D)	(D)
80	**Health services**	**65**	**149 107**	**72 796**	**17 163**	**7 293**
805	Nursing and personal care facilities	6	6 575	3 325	833	454
8051	Skilled nursing care facilities	4	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	2	(D)	(D)	(D)	(D)
806	Hospitals	14	130 447	63 536	14 920	6 187
8062	General medical and surgical hospitals	10	110 257	51 027	12 121	4 993
8063	Psychiatric hospitals	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	4	20 190	12 509	2 799	1 194
808	Outpatient care facilities	34	5 200	3 955	944	477
Other 80	Other health and allied services, n.e.c.	11	3 885	1 979	466	175
81	**Legal aid societies and similar legal services**	**8**	**(D)**	**(D)**	**(D)**	**(D)**
82	**Educational services**	**70**	**46 966**	**28 162**	**6 652**	**3 000**
821	Elementary and secondary schools[1]	25	30 903	18 132	4 321	1 653
822	Colleges, universities, professional schools, and junior colleges	4	14 366	8 297	1 918	1 044
8221	Colleges, universities, and professional schools	4	14 366	8 297	1 918	1 044
8222	Junior colleges and technical institutes	-	-	-	-	-
823	Libraries and information centers	2	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	6	1 147	501	127	86
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	6	1 147	501	127	86
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	33	(D)	(D)	(D)	(D)
83	**Social services**	**206**	**37 341**	**19 278**	**4 853**	**2 925**
832	Individual and family social services	85	13 737	6 967	1 742	984
833	Job training and vocational rehabilitation services	14	3 178	1 648	416	205
835	Child day care services	72	6 075	3 723	971	803
836	Residential care	14	6 092	2 586	695	344
839	Social services, n.e.c.	41	8 259	4 154	1 029	579
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**24**	**5 808**	**3 007**	**736**	**413**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	20	5 322	2 920	711	389
7999 pt.	Museums, and botanical and zoological gardens (commercial)	4	486	87	25	24
86, ex. 866	**Membership organizations, except religious**	**362**	**49 257**	**19 612**	**4 754**	**2 399**
861	Business associations	58	8 015	3 424	849	319
862	Professional membership organizations	20	3 076	1 308	317	104
863	Labor unions and similar labor organizations	68	16 640	6 551	1 592	524
864	Civic, social, and fraternal associations	181	18 647	7 234	1 721	1 302
865	Political organizations	3	392	92	24	8
869	Membership organizations, n.e.c.	34	2 487	1 003	251	142
892	**Noncommercial educational, scientific, and research organizations**	**12**	**(D)**	**(D)**	**(D)**	**(D)**
4722, other 7, 89 ex. 892	**All other industries**	**10**	**1 071**	**383**	**87**	**62**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**626**	**302 961**	**167 504**	**38 990**	**9 776**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**29**	**1 253**	**363**	**110**	**73**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	7	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	21	837	184	51	38
7391, 2, 7	**Research, testing, and consulting services**	**6**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	2	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	4	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**36**	**9 929**	**3 568**	**712**	**446**
792	Producers, orchestras, and entertainers	6	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	3	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	425	215	42	86
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	9	2 476	794	191	99
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	-	-	-	-	-
84	Noncommercial museums, art galleries, and botanical and zoological gardens	9	2 478	794	191	99
8411	Noncommercial museums and art galleries	8	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	20	6 814	2 495	470	251
7999 pt.	Fairs	1	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**28**	**19 087**	**8 751**	**2 308**	**911**
805	Nursing and personal care facilities	10	9 012	5 186	1 301	664
8051	Skilled nursing care facilities	5	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	5	(D)	(D)	(D)	(D)
806	Outpatient care facilities	16	10 075	3 565	1 007	247
809	Health and allied services, n.e.c.	-	-	-	-	-
81	**Legal aid societies and similar legal services**	**9**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**11**	**958**	**489**	**127**	**72**
823	Libraries and information centers	2	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	2	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	2	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	7	(D)	(D)	(D)	(D)
83	**Social services**	**219**	**37 180**	**15 906**	**3 874**	**2 262**
835	Child day care services	38	3 477	1 970	472	296
832, 3, 6, 9	Other social services	181	33 703	13 936	3 402	1 966
832	Individual and family social services	80	8 866	4 657	1 100	626
833	Job training and vocational rehabilitation services	23	6 236	3 051	780	650
836	Residential care	17	4 481	2 279	531	277
839	Social services, n.e.c.	61	14 120	3 949	991	413
861, 2, 4, 9	**Selected membership organizations**	**286**	**(D)**	**(D)**	**(D)**	**(D)**
861	Business associations	76	6 960	2 720	658	214
864	Civic, social, and fraternal associations	150	(D)	(D)	(D)	(D)
862, 9	Other membership organizations	60	(D)	(D)	(D)	(D)
862	Professional membership organizations	26	5 741	2 558	580	113
869	Membership organizations, n.e.c.	34	(D)	(D)	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	**2**	**(D)**	**(D)**	**(D)**	**(D)**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	636	(NC)	887 838	(NC)	(X)	167 994	(NC)	(X)
7011 pt., 7032, 704	Hotels, camps, and membership lodging	39	(NC)	1 182	(NC)	(X)	388	(NC)	(X)
7391, 2, 7	Research, testing, and consulting services	8	(NC)	(D)	(NC)	(X)	(D)	(NC)	(X)
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	36	(NC)	9 813	(NC)	(X)	3 568	(NC)	(X)
805, 8, 9	Selected health services	28	27	19 094	11 199	70.7	8 751	6 757	93.8
805	Nursing and personal care facilities	10	5	8 816	(D)	(D)	5 186	(D)	(D)
806	Outpatient care facilities	18	20	10 278	(D)	(D)	3 565	(D)	(D)
809	Health and allied services, n.e.c.	-	2	-	(D)	(D)	-	(D)	(D)
81	Legal aid societies and similar legal services	9	6	(D)	(D)	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	11	11	987	(D)	(D)	469	(D)	(D)
83	Social services	219	176	33 902	19 404	73.2	10 906	10 017	88.9
835	Child day care services	30	31	3 202	2 291	29.8	1 970	1 247	98.0
832, 3, 8, 9	Other social services	181	145	30 400	17 113	77.6	13 936	8 770	58.9
861, 2, 4, 9	Selected membership organizations	286	282	(D)	22 130	(D)	(D)	8 396	(D)
861	Business associations	76	68	6 827	3 856	77.0	2 720	1 523	78.8
864	Civic, social, and fraternal associations	150	152	(D)	13 096	(D)	(D)	4 724	(D)
862, 9	Other membership organizations	60	72	(D)	5 169	(D)	(D)	2 141	(D)
892	Noncommercial educational, scientific, and research organizations	2	9	(D)	1 961	(D)	(D)	893	(D)

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	493 963	30 990	619 230	29 952	17 134	16
7011 pt., 7032, 704	Hotels, camps, and membership lodging	43 297	17 164	40 789	16 192	4 973	3
7391, 2, 7	Research, testing, and consulting services	(D)	(D)	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	275 906	22 262	264 250	21 330	8 080	12
805, 8, 9	Selected health services	734 116	20 952	734 396	20 959	9 606	35
805	Nursing and personal care facilities	901 200	13 572	881 600	13 277	7 810	66
806	Outpatient care facilities	629 666	40 769	642 375	41 611	14 433	15
809	Health and allied services, n.e.c.	-	-	-	-	-	-
81	Legal aid societies and similar legal services	(D)	(D)	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	97 091	13 396	90 636	12 319	8 792	7
83	Social services	169 772	19 437	183 434	14 986	7 032	10
835	Child day care services	91 500	11 747	84 263	10 818	6 656	8
832, 3, 8, 9	Other social services	198 204	17 143	167 994	15 463	7 089	11
861, 2, 4, 9	Selected membership organizations	(D)	(D)	(D)	(D)	(D)	(D)
861	Business associations	91 579	32 523	89 029	31 902	12 710	3
864	Civic, social, and fraternal associations	(D)	(D)	(D)	(D)	(D)	(D)
862, 9	Other membership organizations	(D)	(D)	(D)	(D)	(D)	(D)
892	Noncommercial educational, scientific, and research organizations	(D)	(D)	(D)	(D)	(D)	(D)

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Statistics only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**448**	**280 007**	**150 309**	**34 710**	**8 189**
7011 pt., 7041, 704	**Hotels, camps, and membership lodging**	**27**	**(D)**	**(D)**	**(D)**	**(D)**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	6	182	85	26	13
704	Organization hotels and lodging houses, on membership basis	20	(D)	(D)	(D)	(D)
7391, 8, 7	**Research, testing, and consulting services**	**6**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	3	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**27**	**(D)**	**(D)**	**(D)**	**(D)**
792	Producers, orchestras, and entertainers	3	84	42	11	92
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	7	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	-	-	-	-	-
84	Noncommercial museums, art galleries, and botanical and zoological gardens	7	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	6	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	16	(D)	(D)	(D)	(D)
7999 pt.	Fairs	1	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**17**	**11 527**	**4 659**	**1 167**	**580**
805	Nursing and personal care facilities	5	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	4	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	(D)
806	Outpatient care facilities	12	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	-	-	-	-	-
81	**Legal aid societies and similar legal services**	**0**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**0**	**(D)**	**(D)**	**(D)**	**(D)**
823	Libraries and information centers	2	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	1	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	0	(D)	(D)	(D)	(D)
83	**Social services**	**101**	**23 279**	**11 169**	**2 980**	**1 039**
835	Child day care services	20	2 815	1 484	339	216
832, 3, 6, 9	Other social services	131	20 561	9 685	2 341	1 604
832	Individual and family social services	65	6 812	3 967	834	503
833	Job training and vocational rehabilitation services	20	5 845	2 613	727	584
836	Residential care	14	4 116	2 092	486	250
839	Social services, n.e.c.	32	3 868	1 213	294	257
861, 2, 4, 8	**Selected membership organizations**	**102**	**(D)**	**(D)**	**(D)**	**(D)**
861	Business associations	43	(D)	(D)	(D)	(D)
864	Civic, social, and fraternal associations	115	(D)	(D)	(D)	(D)
862, 9	Other membership organizations	34	(D)	(D)	(D)	(D)
862	Professional membership organizations	10	(D)	(D)	(D)	(D)
869	Membership organizations, n.e.c.	24	(D)	(D)	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	**1**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Idaho					
	Tax-exempt service industries	**726**	**197 587**	**61 706**	**21 793**	**12 483**
7032	**Sporting and recreational camps**	**3**	**61**	**29**	**4**	**2**
704	**Organization hotels and lodging houses, on membership basis**	**16**	**798**	**108**	**34**	**48**
7391, 7	**Miscellaneous business services**	**6**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	1	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	4	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**27**	**(D)**	**(D)**	**(D)**	**(D)**
792	Producers, orchestras, and entertainers	6	(D)	(D)	(D)	(D)
7922	Theatrical producers and miscellaneous theatrical services	3	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	21	4 331	1 693	293	251
80	**Health services**	**39**	**88 390**	**41 799**	**9 875**	**5 278**
805	Nursing and personal care facilities	5	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	4	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	(D)
806	Hospitals	12	77 211	36 042	8 569	4 504
8062	General medical and surgical hospitals	11	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	–	–	–	–	–
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	(D)
807	Outpatient care facilities	20	(D)	(D)	(D)	(D)
Other 80	Other health and allied services, n.e.c.	2	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**6**	**(D)**	**(D)**	**(D)**	**(D)**
82	**Educational services**	**24**	**21 967**	**11 381**	**2 767**	**2 328**
821	Elementary and secondary schools[1]	10	(D)	(D)	(D)	(D)
822	Colleges, universities, professional schools, and junior colleges	3	(D)	(D)	(D)	(D)
8221	Colleges, universities, and professional schools	2	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	1	(D)	(D)	(D)	(D)
823	Libraries and information centers	2	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	4	124	46	13	17
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	4	124	46	13	17
8243, 4	Data processing, business, and secretarial schools	–	–	–	–	–
829	Schools and educational services, n.e.c.	5	359	187	49	34
83	**Social services**	**176**	**19 494**	**10 017**	**2 291**	**1 662**
832	Individual and family social services	57	4 727	2 566	606	421
833	Job training and vocational rehabilitation services	13	2 566	1 666	347	439
835	Child day care services	31	2 291	1 247	284	195
836	Residential care	14	3 337	1 720	405	283
839	Social services, n.e.c.	61	6 463	2 818	647	364
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**6**	**(D)**	**(D)**	**(D)**	**(D)**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	4	(D)	(D)	(D)	(D)
7999 pt.	Museums, and botanical and zoological gardens (commercial)	1	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	**288**	**27 731**	**10 012**	**2 702**	**1 877**
861	Business associations	58	3 856	1 523	405	166
862	Professional membership organizations	22	1 778	747	188	99
863	Labor unions and similar labor organizations	94	5 277	2 324	570	365
864	Civic, social, and fraternal associations	152	13 066	4 724	1 246	1 078
865	Political organizations	7	334	100	19	7
869	Membership organizations, n.e.c.	50	3 390	1 354	364	182
892	**Noncommercial educational, scientific, and research organizations**	**9**	**1 951**	**809**	**136**	**57**
4722, other 7, 99 ex. 892	**All other industries**	**22**	**1 365**	**466**	**94**	**66**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**6 934**	**3 994 487**	**1 470 257**	**348 356**	**129 684**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**203**	**26 233**	**8 184**	**1 899**	**978**
7011 pt.	Hotels	4	389	180	43	20
7032	Sporting and recreational camps	24	3 402	1 037	191	143
704	Organization hotels and lodging houses, on membership basis	175	22 442	6 967	1 665	815
7391, 3, 7	**Research, testing, and consulting services**	**50**	**460 381**	**230 725**	**57 726**	**9 987**
7391	Research and development laboratories	9	386 956	190 348	47 697	6 989
7392	Management, consulting, and public relations services	33	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	8	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**486**	**317 228**	**123 432**	**24 817**	**11 419**
792	Producers, orchestras, and entertainers	55	41 918	16 544	3 385	1 184
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	29	12 425	3 690	738	257
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	26	29 493	12 854	2 650	927
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	75	111 367	41 798	9 935	3 780
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	8	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	67	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	61	84 579	29 981	7 275	3 074
8421	Noncommercial arboreta, botanical and zoological gardens	6	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	305	154 319	64 135	11 361	6 342
7999 pt.	Fairs	31	9 624	987	128	113
805, 8, 9	**Selected health services**	**447**	**438 875**	**212 781**	**50 368**	**21 426**
805	Nursing and personal care facilities	151	208 646	108 246	25 344	13 614
8051	Skilled nursing care facilities	70	122 061	62 692	14 638	7 636
8059	Nursing and personal care facilities, n.e.c.	81	86 585	45 554	10 706	5 978
808	Outpatient care facilities	191	167 581	68 583	16 524	4 964
809	Health and allied services, n.e.c.	105	62 648	35 932	8 500	2 848
81	**Legal aid societies and similar legal services**	**39**	**11 959**	**8 273**	**2 009**	**468**
823, 4, 9	**Selected educational services**	**101**	**54 884**	**24 000**	**5 923**	**3 299**
823	Libraries and information centers	23	14 057	5 863	1 386	489
824	Correspondence schools and vocational schools	53	16 870	7 275	1 955	1 629
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	32	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational service, n.e.c.	85	23 957	10 862	2 562	1 181
83	**Social services**	**2 418**	**1 084 879**	**400 021**	**94 452**	**48 247**
835	Child day care services	586	101 278	55 320	12 767	7 268
832, 3, 8, 9	Other social services	1 844	983 401	344 701	81 685	38 979
832	Individual and family social services	819	239 224	113 948	27 090	11 624
833	Job training and vocational rehabilitation services	246	142 254	69 507	16 679	11 422
836	Residential care	288	181 539	88 327	20 178	9 344
839	Social services, n.e.c.	491	400 384	74 919	18 738	6 589
861, 2, 4, 9	**Selected membership organizations**	**3 086**	**1 465 086**	**445 990**	**107 383**	**36 039**
861	Business associations	648	444 583	132 999	32 412	6 351
864	Civic, social, and fraternal associations	1 756	421 943	136 552	33 176	18 424
862, 9	Other membership organizations	683	598 569	174 322	41 763	10 264
862	Professional membership organizations	292	438 155	122 156	29 323	6 253
869	Membership organizations, n.e.c.	391	160 434	52 166	12 440	4 011
892	**Noncommercial educational, scientific, and research organizations**	**73**	**188 183**	**16 871**	**3 809**	**823**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**6 934**	**(NC)**	**3 783 937**	**(NC)**	**(X)**	**1 470 257**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**203**	**(NC)**	**26 029**	**(NC)**	**(X)**	**8 184**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**50**	**(NC)**	**470 863**	**(NC)**	**(X)**	**230 725**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**466**	**(NC)**	**305 777**	**(NC)**	**(X)**	**123 432**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**447**	**429**	**433 591**	**237 851**	**82.3**	**212 761**	**121 473**	**75.2**
805	Nursing and personal care facilities	151	117	202 734	102 741	97.3	108 246	55 163	96.2
808	Outpatient care facilities	191	193	167 435	86 999	92.5	55 583	41 220	66.4
809	Health and allied services, n.e.c.	105	118	63 422	48 111	31.8	35 932	25 090	43.2
81	**Legal aid societies and similar legal services**	**36**	**41**	**12 430**	**9 058**	**37.2**	**8 273**	**5 724**	**44.5**
823, 4, 9	**Selected educational services**	**181**	**169**	**54 847**	**52 976**	**3.5**	**24 000**	**22 200**	**8.1**
83	**Social services**	**2 410**	**1 951**	**903 961**	**466 014**	**94.0**	**400 021**	**223 393**	**79.1**
835	Child day care services	586	495	102 496	50 904	101.4	55 320	30 163	83.4
832, 3, 8, 9	Other social services	1 844	1 456	801 465	415 110	93.1	344 701	193 230	78.4
861, 2, 4, 9	**Selected membership organizations**	**3 086**	**3 053**	**1 343 758**	**750 766**	**79.0**	**445 990**	**262 785**	**69.7**
861	Business associations	645	681	405 926	230 780	77.6	132 999	79 688	66.9
864	Civic, social, and fraternal associations	1 758	1 708	376 338	252 936	48.8	136 669	90 712	52.9
862, 9	Other membership organizations	683	664	557 532	267 050	108.8	174 322	92 385	88.7
892	**Noncommercial educational, scientific, and research organizations**	**73**	**75**	**152 641**	**41 206**	**270.4**	**16 871**	**16 956**	**-.5**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**576 073**	**30 602**	**534 170**	**28 561**	**11 337**	**19**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**129 227**	**26 823**	**128 222**	**26 615**	**8 368**	**5**
7391, 2, 7	**Research, testing, and consulting services**	**9 207 820**	**46 098**	**9 417 260**	**47 148**	**23 103**	**200**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**680 747**	**27 781**	**656 174**	**26 778**	**10 809**	**25**
805, 8, 9	**Selected health services**	**981 823**	**20 483**	**670 002**	**20 237**	**9 930**	**48**
805	Nursing and personal care facilities	1 381 762	15 326	1 342 609	14 892	7 951	90
808	Outpatient care facilities	877 387	33 759	876 623	33 730	13 816	26
809	Health and allied services, n.e.c.	596 648	21 997	604 019	22 269	12 617	27
81	**Legal aid societies and similar legal services**	**314 711**	**25 663**	**327 105**	**26 674**	**17 753**	**12**
823, 4, 9	**Selected educational services**	**340 894**	**16 637**	**340 665**	**16 625**	**7 275**	**20**
83	**Social services**	**441 778**	**23 022**	**375 068**	**19 548**	**8 650**	**19**
835	Child day care services	178 936	13 935	181 088	14 102	7 611	13
832, 3, 8, 9	Other social services	522 452	24 716	434 634	20 561	8 943	21
861, 2, 4, 9	**Selected membership organizations**	**474 752**	**41 813**	**435 450**	**38 351**	**12 728**	**11**
861	Business associations	689 229	69 997	635 547	64 545	20 941	10
864	Civic, social, and fraternal associations	240 013	22 902	214 072	20 427	7 527	10
862, 9	Other membership organizations	876 411	58 319	816 299	54 319	16 984	15
892	**Noncommercial educational, scientific, and research organizations**	**2 125 521**	**188 533**	**2 090 973**	**185 469**	**20 403**	**11**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 853**	**336 089**	**143 757**	**33 367**	**21 088**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**58**	**4 742**	**1 036**	**213**	**222**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	8	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	49	3 113	757	171	182
7391, 2, 7	**Research, testing, and consulting services**	**5**	**1 039**	**298**	**74**	**72**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	4	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**139**	**26 078**	**7 970**	**1 321**	**884**
792	Producers, orchestras, and entertainers	6	454	125	21	12
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	2	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	14	664	250	49	39
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	3	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	11	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	10	359	159	28	24
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	102	19 201	7 027	1 191	788
7999 pt.	Fairs	17	5 757	568	80	45
805, 8, 9	**Selected health services**	**122**	**77 747**	**42 345**	**10 075**	**5 147**
805	Nursing and personal care facilities	49	53 448	29 214	6 879	3 934
8051	Skilled nursing care facilities	26	30 520	16 710	3 944	2 226
8059	Nursing and personal care facilities, n.e.c.	23	22 928	12 504	2 935	1 708
808	Outpatient care facilities	51	17 782	9 593	2 369	980
809	Health and allied services, n.e.c.	22	6 517	3 538	827	353
81	**Legal aid societies and similar legal services**	**7**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**22**	**2 293**	**1 202**	**254**	**130**
823	Libraries and information centers	7	351	198	43	32
824	Correspondence schools and vocational schools	8	220	84	20	17
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	8	220	84	20	17
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	7	1 722	932	191	81
83	**Social services**	**536**	**143 159**	**64 774**	**15 037**	**10 394**
835	Child day care services	117	8 050	4 990	1 189	987
832, 3, 6, 9	Other social services	418	135 109	59 784	13 868	9 407
832	Individual and family social services	221	44 434	21 744	5 178	2 897
833	Job training and vocational rehabilitation services	60	45 214	19 070	4 149	4 101
836	Residential care	49	28 203	14 101	3 408	1 640
839	Social services, n.e.c.	88	17 258	4 869	1 133	769
861, 2, 4, 9	**Selected membership organizations**	**762**	**77 437**	**23 922**	**5 848**	**4 036**
861	Business associations	94	6 446	2 422	594	227
864	Civic, social, and fraternal associations	519	54 334	15 305	3 694	3 093
862, 9	Other membership organizations	149	16 657	6 195	1 560	716
862	Professional membership organizations	21	1 287	459	108	51
869	Membership organizations, n.e.c.	128	15 370	5 736	1 452	665
882	**Noncommercial educational, scientific, and research organizations**	**3**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Illinois					
	Tax-exempt service industries	**8 680**	**5 936 089**	**2 877 706**	**684 290**	**314 793**
7032	**Sporting and recreational camps**	**24**	**1 830**	**694**	**137**	**88**
704	**Organization hotels and lodging houses, on membership basis**	**179**	**11 969**	**2 341**	**659**	**642**
7391, 7	**Miscellaneous business services**	**25**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	14	273 931	131 291	31 303	7 100
7397	Commercial testing laboratories	11	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**325**	**116 642**	**53 404**	**10 293**	**6 189**
792	Producers, orchestras, and entertainers	48	17 478	8 080	2 164	738
7922	Theatrical producers and miscellaneous theatrical services	27	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	19	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	279	99 164	45 324	8 125	5 433
80	**Health services**	**623**	**3 238 153**	**1 583 425**	**396 745**	**187 823**
805	Nursing and personal care facilities	117	102 741	55 163	12 878	10 498
8051	Skilled nursing care facilities	55	64 249	34 269	9 090	6 335
8059	Nursing and personal care facilities, n.e.c.	62	38 492	20 894	4 788	4 161
806	Hospitals	196	2 990 302	1 583 952	388 300	150 409
8062	General medical and surgical hospitals	185	2 916 497	1 520 250	367 792	147 132
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	8	(D)	(D)	(D)	(D)
808	Outpatient care facilities	193	86 909	41 220	9 984	4 438
Other 80	Other health and allied services, n.e.c.	118	48 111	25 050	5 903	2 483
81	**Legal aid societies and similar legal services**	**41**	**9 058**	**5 724**	**1 387**	**448**
82	**Educational services**	**370**	**684 070**	**349 394**	**86 178**	**43 937**
821	Elementary and secondary schools[1]	107	38 917	22 695	5 969	2 884
822	Colleges, universities, professional schools, and junior colleges	94	592 177	304 189	75 146	37 244
8221	Colleges, universities, and professional schools	87	577 767	295 040	73 057	35 891
8222	Junior colleges and technical institutes	7	14 410	9 149	2 089	1 353
823	Libraries and information centers	31	8 085	4 137	971	521
824	Correspondence schools and vocational schools	49	16 145	7 376	1 804	1 894
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	48	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	89	28 746	10 887	2 389	1 414
83	**Social services**	**1 981**	**466 014**	**223 393**	**53 021**	**38 715**
832	Individual and family social services	611	130 291	67 989	15 965	10 172
833	Job training and vocational rehabilitation services	164	51 517	28 030	6 420	6 703
835	Child day care services	495	50 904	30 163	7 553	5 782
836	Residential care	258	106 218	53 851	12 665	8 364
839	Social services, n.e.c.	423	127 084	43 460	10 428	5 694
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**81**	**(D)**	**(D)**	**(D)**	**(D)**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	71	44 822	20 810	5 050	2 768
7999 pt.	Museums, and botanical and zoological gardens (commercial)	10	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	**4 788**	**981 210**	**358 832**	**88 148**	**44 829**
861	Business associations	681	230 780	79 686	19 966	5 630
862	Professional membership organizations	294	194 498	64 549	15 591	4 583
863	Labor unions and similar labor organizations	1 656	226 352	92 904	22 665	13 783
864	Civic, social, and fraternal associations	1 708	252 936	90 712	22 566	17 141
865	Political organizations	71	4 092	1 143	296	143
869	Membership organizations, n.e.c.	380	72 552	27 836	7 062	3 389
892	**Noncommercial educational, scientific, and research organizations**	**75**	**41 296**	**16 956**	**4 048**	**1 217**
4722, other 7, 89 ex. 892	**All other industries**	**178**	**37 378**	**12 133**	**2 843**	**1 680**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	3 622	1 036 145	383 934	88 799	46 539
7011 pt., 7032, 704	Hotels, camps, and membership lodging	223	24 410	5 893	1 488	1 250
7011 pt.	Hotels	7	2 844	1 297	292	278
7032	Sporting and recreational camps	28	2 910	1 182	261	171
704	Organization hotels and lodging houses, on membership basis	188	18 656	3 414	935	801
7391, 3, 7	Research, testing, and consulting services	19	8 233	3 839	943	217
7391	Research and development laboratories	8	5 245	2 785	656	152
7392	Management, consulting, and public relations services	5	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	6	(D)	(D)	(D)	(D)
783, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	224	92 969	35 231	7 013	3 533
792	Producers, orchestras, and entertainers	28	12 948	5 822	1 419	565
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	15	5 087	1 958	429	199
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	13	7 861	3 864	990	366
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	57	23 962	6 799	1 413	619
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	11	2 639	1 068	204	104
84	Noncommercial museums, art galleries, and botanical and zoological gardens	46	21 323	5 731	1 209	515
8411	Noncommercial museums and art galleries	44	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	2	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	128	54 374	22 448	4 158	2 329
7999 pt.	Fairs	11	1 685	162	23	20
805, 8, 9	Selected health services	265	182 852	94 288	21 748	9 383
805	Nursing and personal care facilities	72	87 169	44 287	10 376	5 630
8051	Skilled nursing care facilities	15	24 011	12 124	2 878	1 481
8059	Nursing and personal care facilities, n.e.c.	57	63 158	32 163	7 498	4 149
808	Outpatient care facilities	115	63 706	31 968	7 317	2 175
809	Health and allied services, n.e.c.	78	31 977	18 033	4 055	1 558
81	Legal aid societies and similar legal services	18	5 800	2 948	683	209
823, 4, 9	Selected educational services	48	7 478	3 423	864	388
823	Libraries and information centers	7	767	277	64	44
824	Correspondence schools and vocational schools	20	3 075	1 651	448	136
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	20	3 075	1 651	448	136
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	21	3 636	1 495	352	208
83	Social services	1 108	391 177	144 661	34 079	20 080
835	Child day care services	223	25 334	13 686	3 388	2 284
832, 3, 8, 9	Other social services	885	365 843	130 975	30 691	17 796
832	Individual and family social services	393	116 742	41 088	9 633	4 549
833	Job training and vocational rehabilitation services	135	65 697	35 141	8 134	6 799
836	Residential care	136	66 118	28 643	6 901	3 490
839	Social services, n.e.c.	221	117 286	26 103	6 023	2 958
861, 2, 4, 9	Selected membership organizations	1 682	310 547	90 560	21 153	11 278
861	Business associations	224	59 654	16 195	3 936	1 094
864	Civic, social, and fraternal associations	1 158	191 474	55 625	13 046	8 557
862, 9	Other membership organizations	300	59 419	18 740	4 171	1 627
862	Professional membership organizations	97	18 920	5 828	1 372	442
869	Membership organizations, n.e.c.	203	40 439	12 912	2 799	1 185
882	Noncommercial educational, scientific, and research organizations	35	12 679	3 041	828	221

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	3 622	(NC)	931 785	(NC)	(X)	383 934	(NC)	(X)
7011 pt., 7032, 704	Hotels, camps, and membership lodging	223	(NC)	22 918	(NC)	(X)	5 893	(NC)	(X)
7391, 2, 7	Research, testing, and consulting services	19	(NC)	7 977	(NC)	(X)	3 889	(NC)	(X)
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	224	(NC)	82 841	(NC)	(X)	35 231	(NC)	(X)
805, 8, 9	Selected health services	265	221	179 744	90 210	99.3	94 288	47 451	98.7
805	Nursing and personal care facilities	72	46	84 069	35 602	136.1	44 287	19 535	126.7
808	Outpatient care facilities	115	126	64 703	36 589	76.8	31 968	19 338	65.3
809	Health and allied services, n.e.c.	78	49	30 972	21 108	46.7	18 033	10 050	79.4
81	Legal aid societies and similar legal services	18	21	5 949	3 229	84.2	2 848	2 024	45.7
823, 4, 9	Selected educational services	48	42	7 897	4 412	79.0	3 423	2 186	56.6
83	Social services	1 108	988	339 229	162 808	108.4	144 661	83 005	74.3
835	Child day care services	223	211	25 258	13 130	92.4	13 686	7 569	80.8
832, 3, 6, 9	Other social services	885	777	313 971	149 678	109.8	130 975	75 436	73.6
861, 2, 4, 9	Selected membership organizations	1 682	1 604	271 572	168 269	61.4	90 560	55 942	61.9
861	Business associations	224	223	51 469	26 673	93.0	18 195	10 260	57.8
864	Civic, social, and fraternal associations	1 158	1 126	170 248	116 986	45.5	55 625	37 980	46.5
862, 9	Other membership organizations	300	255	49 855	24 630	102.4	18 740	7 702	143.3
892	Noncommercial educational, scientific, and research organizations	35	38	13 658	9 038	51.2	3 041	2 129	42.8

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	286 070	22 264	257 257	20 022	8 250	13
7011 pt., 7032, 704	Hotels, camps, and membership lodging	109 462	19 528	102 771	18 334	4 714	6
7391, 2, 7	Research, testing, and consulting services	433 316	37 940	419 842	36 760	17 922	11
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	415 040	26 314	369 826	23 448	9 972	16
805, 8, 9	Selected health services	690 008	19 529	678 279	19 197	10 070	35
805	Nursing and personal care facilities	1 210 681	15 483	1 167 625	14 932	7 866	78
808	Outpatient care facilities	553 965	29 290	562 635	29 749	14 698	19
809	Health and allied services, n.e.c.	409 962	20 524	397 077	19 879	11 574	20
81	Legal aid societies and similar legal services	322 222	27 751	330 500	28 464	14 105	12
823, 4, 9	Selected educational services	155 792	19 273	164 521	20 353	8 822	8
83	Social services	353 048	19 491	306 163	16 894	7 204	18
835	Child day care services	113 605	11 092	113 265	11 059	5 992	10
832, 3, 6, 9	Other social services	413 382	20 558	354 769	17 643	7 330	20
861, 2, 4, 9	Selected membership organizations	184 630	27 536	161 458	24 080	8 030	7
861	Business associations	266 313	54 528	229 772	47 047	14 803	5
864	Civic, social, and fraternal associations	165 349	22 376	147 019	19 896	6 501	7
862, 9	Other membership organizations	198 063	36 521	166 183	30 642	11 518	5
892	Noncommercial educational, scientific, and research organizations	362 257	57 371	390 229	61 801	13 760	6

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 115**	**205 125**	**85 871**	**19 970**	**12 953**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**70**	**7 027**	**1 635**	**405**	**315**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	17	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	52	4 967	864	225	175
7391, 2, 7	**Research, testing, and consulting services**	**5**	**1 151**	**484**	**135**	**24**
7391	Research and development laboratories	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	2	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**65**	**11 929**	**4 033**	**741**	**525**
792	Producers, orchestras, and entertainers	3	160	55	9	5
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	18	1 271	437	86	62
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	2	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	16	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	14	765	227	49	36
8421	Noncommercial arboreta, botanical and zoological gardens	2	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	38	(D)	(D)	(D)	(D)
7999 pt.	Fairs	6	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**103**	**49 763**	**25 006**	**5 953**	**2 696**
805	Nursing and personal care facilities	24	28 244	14 396	3 438	1 952
8051	Skilled nursing care facilities	2	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	22	(D)	(D)	(D)	(D)
808	Outpatient care facilities	49	15 586	6 979	1 647	450
809	Health and allied services, n.e.c.	30	5 933	3 631	868	294
81	**Legal aid societies and similar legal services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**7**	**(D)**	**(D)**	**(D)**	**(D)**
823	Libraries and information centers	3	136	58	11	11
824	Correspondence schools and vocational schools	3	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	3	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	1	(D)	(D)	(D)	(D)
83	**Social services**	**333**	**86 948**	**40 141**	**9 240**	**6 725**
835	Child day care services	52	3 826	2 265	578	392
832, 3, 6, 9	Other social services	281	83 122	37 876	8 662	6 333
832	Individual and family social services	122	15 451	7 427	1 675	1 135
833	Job training and vocational rehabilitation services	56	27 153	16 101	3 561	3 221
836	Residential care	43	21 218	9 231	2 265	1 159
839	Social services, n.e.c.	60	19 300	5 117	1 161	818
861, 2, 4, 9	**Selected membership organizations**	**526**	**46 210**	**13 579**	**3 227**	**2 587**
861	Business associations	35	1 999	793	201	92
864	Civic, social, and fraternal associations	404	40 510	11 727	2 748	2 302
862, 9	Other membership organizations	87	3 701	1 059	278	193
862	Professional membership organizations	12	767	275	77	40
869	Membership organizations, n.e.c.	75	2 934	784	201	153
892	**Noncommercial educational, scientific, and research organizations**	**5**	**416**	**151**	**38**	**18**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Indiana					
	Tax-exempt service industries	**4 462**	**1 686 400**	**804 951**	**189 788**	**112 683**
7032	**Sporting and recreational camps**	**26**	**1 452**	**517**	**91**	**58**
704	**Organization hotels and lodging houses, on membership basis**	**190**	**13 038**	**2 255**	**702**	**677**
7391, 7	**Miscellaneous business services**	**13**	**3 079**	**1 732**	**383**	**155**
7391	Commercial research and development laboratories	6	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	7	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**153**	**42 908**	**19 288**	**3 729**	**2 670**
792	Producers, orchestras, and entertainers	25	5 292	3 051	744	431
7922	Theatrical producers and miscellaneous theatrical services	12	2 142	1 121	250	78
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	13	3 150	1 930	494	353
7997	Membership sports and recreation clubs	128	37 616	16 237	2 985	2 239
80	**Health services**	**289**	**945 236**	**478 791**	**111 755**	**53 811**
805	Nursing and personal care facilities	46	32 513	18 063	4 275	3 668
8051	Skilled nursing care facilities	8	5 523	2 983	690	577
8059	Nursing and personal care facilities, n.e.c.	38	26 990	15 080	3 585	3 091
806	Hospitals	68	855 026	431 340	100 783	47 115
8062	General medical and surgical hospitals	61	844 393	424 667	99 322	46 540
8063	Psychiatric hospitals	5	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	2	(D)	(D)	(D)	(D)
808	Outpatient care facilities	126	36 589	19 338	4 491	1 970
Other 80	Other health and allied services, n.e.c.	49	21 108	10 050	2 226	1 058
81	**Legal aid societies and similar legal services**	**21**	**3 229**	**2 024**	**458**	**188**
82	**Educational services**	**128**	**246 456**	**122 347**	**30 257**	**20 473**
821	Elementary and secondary schools[1]	48	20 063	10 456	2 614	1 680
822	Colleges, universities, professional schools, and junior colleges	38	221 981	109 705	27 110	16 452
8221	Colleges, universities, and professional schools	35	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	3	(D)	(D)	(D)	(D)
823	Libraries and information centers	10	514	295	71	52
824	Correspondence schools and vocational schools	18	2 707	1 324	319	210
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	17	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	14	1 191	567	143	81
83	**Social services**	**988**	**162 908**	**83 005**	**18 982**	**18 151**
832	Individual and family social services	336	32 423	16 968	3 831	2 899
833	Job training and vocational rehabilitation services	100	27 732	17 876	3 857	4 366
835	Child day care services	211	13 130	7 569	1 821	1 737
836	Residential care	124	43 249	20 017	4 705	3 454
839	Social services, n.e.c.	217	46 274	20 575	4 748	3 675
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**47**	**9 443**	**3 619**	**824**	**534**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	38	8 234	3 171	730	458
7999 pt.	Museums, and botanical and zoological gardens (commercial)	9	1 209	448	94	76
86, ex. 866	**Membership organizations, except religious**	**2 478**	**244 973**	**96 440**	**21 411**	**17 274**
861	Business associations	223	26 673	10 260	2 576	986
862	Professional membership organizations	80	7 874	2 294	539	292
863	Labor unions and similar labor organizations	859	74 882	30 007	7 338	7 359
864	Civic, social, and fraternal associations	1 126	116 986	37 980	9 472	7 713
865	Political organizations	15	1 802	491	119	53
869	Membership organizations, n.e.c.	175	16 756	5 408	1 367	871
892	**Noncommercial educational, scientific, and research organizations**	**38**	**3 827**	**1 667**	**412**	**154**
4722, other 7, 89 ex. 892	**All other industries**	**91**	**9 951**	**3 268**	**784**	**538**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**2 685**	**727 022**	**292 421**	**68 853**	**37 868**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**118**	**11 265**	**3 101**	**692**	**852**
7011 pt.	Hotels	7	1 339	598	135	118
7032	Sporting and recreational camps	16	2 460	864	137	117
704	Organization hotels and lodging houses, on membership basis	95	7 466	1 639	420	417
7391, 2, 7	**Research, testing, and consulting services**	**6**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	4	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	2	(D)	(C)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**238**	**56 727**	**18 974**	**3 896**	**2 500**
792	Producers, orchestras, and entertainers	20	6 248	1 623	356	384
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	7	4 326	996	179	167
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	13	1 922	625	177	217
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	38	7 768	2 557	565	260
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	7	2 068	669	165	104
84	Noncommercial museums, art galleries, and botanical and zoological gardens	31	5 700	1 888	400	156
8411	Noncommercial museums and art galleries	28	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	3	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	141	35 217	13 561	2 771	1 674
7999 pt.	Fairs	39	7 494	1 233	204	182
805, 8, 9	**Selected health services**	**233**	**194 633**	**102 822**	**24 678**	**12 318**
805	Nursing and personal care facilities	120	158 438	83 651	20 132	10 731
8051	Skilled nursing care facilities	11	50 480	23 188	5 684	2 305
8059	Nursing and personal care facilities, n.e.c.	109	107 958	60 463	14 448	8 426
808	Outpatient care facilities	82	18 428	8 944	2 174	871
809	Health and allied services, n.e.c.	31	17 767	10 227	2 372	916
81	**Legal aid societies and similar legal services**	**16**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**19**	**(D)**	**(D)**	**(D)**	**(D)**
823	Libraries and information centers	6	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	3	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	3	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	10	(D)	(D)	(D)	(D)
83	**Social services**	**978**	**227 455**	**94 474**	**22 042**	**13 999**
835	Child day care services	199	10 290	6 581	1 635	1 441
832, 3, 6, 9	Other social services	779	217 165	87 893	20 407	12 558
832	Individual and family social services	399	72 811	30 379	7 360	3 945
833	Job training and vocational rehabilitation services	70	28 186	15 371	3 113	3 531
836	Residential care	159	54 613	28 760	6 819	3 530
839	Social services, n.e.c.	151	61 555	13 383	3 115	1 552
861, 2, 4, 9	**Selected membership organizations**	**1 089**	**200 918**	**60 814**	**14 739**	**7 180**
861	Business associations	231	75 621	21 637	5 271	1 467
864	Civic, social, and fraternal associations	586	69 488	23 219	5 610	4 199
862, 9	Other membership organizations	272	55 809	15 958	3 908	1 514
862	Professional membership organizations	68	10 218	2 943	706	233
869	Membership organizations, n.e.c.	204	45 591	13 015	3 202	1 281
892	**Noncommercial educational, scientific, and research organizations**	**8**	**(D)**	**(D)**	**(D)**	**(D)**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**2 685**	**(NC)**	**655 674**	**(NC)**	**(X)**	**292 421**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**118**	**(NC)**	**10 558**	**(NC)**	**(X)**	**3 101**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**6**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**238**	**(NC)**	**50 577**	**(NC)**	**(X)**	**18 974**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**233**	**231**	**186 325**	**87 342**	**113.3**	**102 822**	**49 403**	**108.1**
805	Nursing and personal care facilities	120	114	151 782	68 422	121.8	83 651	38 335	118.2
808	Outpatient care facilities	82	87	16 997	11 940	42.4	8 944	7 332	22.0
809	Health and allied services, n.e.c.	31	30	17 546	6 980	151.4	10 227	3 736	173.7
81	**Legal aid societies and similar legal services**	**16**	**15**	**(D)**	**2 025**	**(D)**	**(D)**	**859**	**(D)**
823, 4, 9	**Selected educational services**	**19**	**20**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
83	**Social services**	**978**	**781**	**197 070**	**113 433**	**73.7**	**94 474**	**57 545**	**64.2**
835	Child day care services	199	182	10 534	7 706	36.7	6 581	4 700	40.0
832, 3, 6, 9	Other social services	779	599	186 536	105 727	76.4	87 893	52 845	66.3
861, 2, 4, 9	**Selected membership organizations**	**1 069**	**1 058**	**173 482**	**128 560**	**34.9**	**60 814**	**45 339**	**34.1**
861	Business associations	231	227	61 623	49 342	24.9	21 637	19 091	13.3
864	Civic, social, and fraternal associations	566	577	61 639	44 576	38.3	23 219	15 549	49.3
862, 9	Other membership organizations	272	254	50 220	34 642	45.0	15 958	10 699	49.2
892	**Noncommercial educational, scientific, and research organizations**	**8**	**12**	**(D)**	**633**	**(D)**	**(D)**	**281**	**(D)**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**270 772**	**19 200**	**244 199**	**17 316**	**7 723**	**14**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**95 466**	**17 278**	**89 475**	**16 193**	**4 758**	**6**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**238 349**	**22 691**	**212 508**	**20 231**	**7 590**	**11**
805, 8, 9	**Selected health services**	**835 135**	**15 801**	**799 678**	**15 126**	**8 347**	**53**
805	Nursing and personal care facilities	1 320 317	14 765	1 264 850	14 144	7 795	89
808	Outpatient care facilities	224 732	27 463	207 280	25 331	13 329	8
809	Health and allied services, n.e.c.	573 129	19 396	566 000	19 155	11 165	30
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
83	**Social services**	**222 572**	**16 248**	**201 503**	**14 077**	**6 749**	**14**
835	Child day care services	51 709	7 141	52 935	7 310	4 567	7
832, 3, 6, 9	Other social services	278 774	17 293	239 456	14 854	6 999	16
861, 2, 4, 9	**Selected membership organizations**	**187 949**	**27 983**	**162 284**	**24 162**	**8 470**	**7**
861	Business associations	327 364	51 548	266 766	42 006	14 749	6
864	Civic, social, and fraternal associations	122 770	16 549	108 903	14 679	5 530	7
862, 9	Other membership organizations	205 180	36 862	184 632	33 170	10 540	6
892	**Noncommercial educational, scientific, and research organizations**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 606**	**302 750**	**126 311**	**30 070**	**19 288**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**66**	**6 907**	**1 767**	**381**	**340**
7011 pt.	Hotels	4	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	12	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	50	4 558	957	246	219
7391, 2, 7	**Research, testing, and consulting services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**165**	**25 386**	**8 305**	**1 619**	**1 026**
792	Producers, orchestras, and entertainers	2	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	1	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	18	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	5	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	13	2 108	502	126	55
8411	Noncommercial museums and art galleries	12	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	112	17 866	6 730	1 285	823
7999 pt.	Fairs	33	4 267	685	126	111
805, 8, 9	**Selected health services**	**158**	**94 101**	**51 878**	**12 404**	**7 297**
805	Nursing and personal care facilities	91	82 558	45 497	10 857	6 711
8051	Skilled nursing care facilities	5	3 944	1 630	378	274
8059	Nursing and personal care facilities, n.e.c.	86	78 614	43 867	10 479	6 437
806	Outpatient care facilities	55	9 189	4 814	1 181	384
809	Health and allied services, n.e.c.	12	2 354	1 565	366	202
81	**Legal aid societies and similar legal services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**11**	**2 568**	**289**	**77**	**74**
823	Libraries and information centers	6	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	1	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	4	(D)	(D)	(D)	(D)
83	**Social services**	**604**	**101 526**	**40 870**	**9 759**	**7 011**
835	Child day care services	132	5 634	3 510	903	780
832, 3, 6, 9	Other social services	472	95 892	37 360	8 856	6 231
832	Individual and family social services	282	38 603	14 637	3 484	2 244
833	Job training and vocational rehabilitation services	47	14 612	6 316	1 453	1 857
836	Residential care	59	23 798	12 423	2 955	1 546
839	Social services, n.e.c.	84	18 879	3 984	964	584
861, 2, 4, 9	**Selected membership organizations**	**595**	**70 880**	**22 626**	**5 690**	**3 500**
861	Business associations	113	23 649	9 137	2 342	720
864	Civic, social, and fraternal associations	326	28 440	9 124	2 241	2 126
862, 9	Other membership organizations	156	18 791	4 365	1 107	654
862	Professional membership organizations	19	1 948	658	219	77
869	Membership organizations, n.e.c.	137	16 843	3 707	888	577
892	**Noncommercial educational, scientific, and research organizations**	**3**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Iowa					
	Tax-exempt service industries	**2 959**	**1 017 378**	**483 185**	**113 146**	**78 894**
7032	**Sporting and recreational camps**	**11**	**1 097**	**390**	**68**	**51**
704	**Organization hotels and lodging houses, on membership basis**	**78**	**3 812**	**948**	**183**	**196**
7391, 7	**Miscellaneous business services**	**5**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	3	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	2	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**140**	**22 862**	**9 093**	**1 653**	**1 500**
792	Producers, orchestras, and entertainers	12	1 236	434	84	49
7922	Theatrical producers and miscellaneous theatrical services	6	561	248	51	30
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	6	685	186	43	19
7997	Membership sports and recreation clubs	128	21 626	8 659	1 559	1 451
80	**Health services**	**293**	**531 483**	**273 488**	**63 539**	**37 190**
805	Nursing and personal care facilities	114	68 422	38 335	8 984	8 172
8051	Skilled nursing care facilities	21	14 290	7 556	1 902	1 549
8059	Nursing and personal care facilities, n.e.c.	93	54 132	30 779	7 075	6 623
806	Hospitals	62	444 141	224 085	51 925	27 857
8062	General medical and surgical hospitals	62	444 141	224 085	51 925	27 857
8063	Psychiatric hospitals	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	-	-	-	-	-
808	Outpatient care facilities	87	11 940	7 332	1 718	860
Other 80	Other health and allied services, n.e.c.	30	6 980	3 736	912	501
81	**Legal aid societies and similar legal services**	**15**	**2 025**	**889**	**175**	**73**
82	**Educational services**	**89**	**158 361**	**76 225**	**18 483**	**16 271**
821	Elementary and secondary schools[1]	25	(D)	(D)	(D)	(D)
822	Colleges, universities, professional schools, and junior colleges	44	151 330	72 328	17 500	15 589
8221	Colleges, universities, and professional schools	39	147 159	70 152	16 979	15 223
8222	Junior colleges and technical institutes	5	4 171	2 176	521	346
823	Libraries and information centers	9	363	180	51	43
824	Correspondence schools and vocational schools	3	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	2	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	8	464	221	59	44
83	**Social services**	**781**	**113 433**	**57 545**	**12 943**	**11 663**
832	Individual and family social services	237	25 970	13 309	2 951	2 566
833	Job training and vocational rehabilitation services	74	13 250	7 467	1 604	2 396
835	Child day care services	182	7 706	4 700	1 197	1 352
836	Residential care	114	34 572	18 446	4 342	3 145
839	Social services, n.e.c.	174	31 935	13 624	2 849	2 194
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**34**	**2 721**	**1 067**	**262**	**215**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	27	1 893	850	223	171
7999 pt.	Museums, and botanical and zoological gardens (commercial)	7	828	217	39	44
86, ex. 866	**Membership organizations, except religious**	**1 415**	**151 335**	**54 156**	**13 637**	**10 259**
861	Business associations	227	49 342	19 091	4 918	2 941
862	Professional membership organizations	69	11 345	3 717	893	327
863	Labor unions and similar labor organizations	339	21 589	8 496	2 104	2 054
864	Civic, social, and fraternal associations	577	44 576	15 549	3 931	3 962
865	Political organizations	18	1 186	321	81	38
869	Membership organizations, n.e.c.	185	23 297	6 982	1 710	937
892	**Noncommercial educational, scientific, and research organizations**	**12**	**633**	**291**	**61**	**25**
4722, other 7, 89 ex. 892	**All other industries**	**38**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**2 171**	**492 744**	**193 213**	**45 272**	**23 803**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**111**	**8 671**	**1 641**	**424**	**433**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	8	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	103	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**6**	**8 733**	**4 502**	**1 041**	**347**
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	4	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**159**	**47 343**	**18 742**	**3 734**	**2 116**
792	Producers, orchestras, and entertainers	10	1 264	488	78	45
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	7	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	30	4 496	1 326	308	185
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	3	1 483	282	51	46
84	Noncommercial museums, art galleries, and botanical and zoological gardens	30	3 013	1 044	257	139
8411	Noncommercial museums and art galleries	30	3 013	1 044	257	139
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	109	40 972	16 825	3 342	1 880
7999 pt.	Fairs	7	611	103	6	5
805, 8, 9	**Selected health services**	**166**	**99 183**	**51 227**	**12 034**	**8 233**
805	Nursing and personal care facilities	89	71 511	36 207	9 126	5 318
8051	Skilled nursing care facilities	6	7 773	3 861	912	450
8059	Nursing and personal care facilities, n.e.c.	83	63 738	34 346	8 214	4 868
808	Outpatient care facilities	62	19 558	9 593	2 139	611
809	Health and allied services, n.e.c.	15	8 114	3 427	709	304
81	**Legal aid societies and similar legal services**	**17**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**34**	**5 420**	**2 526**	**617**	**283**
823	Libraries and information centers	7	231	107	31	23
824	Correspondence schools and vocational schools	8	2 497	876	214	101
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	8	2 497	876	214	101
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	19	2 692	1 543	372	159
83	**Social services**	**694**	**161 811**	**62 709**	**14 860**	**8 452**
835	Child day care services	153	12 116	7 185	1 820	1 338
832, 3, 6, 9	Other social services	541	139 695	55 544	13 040	7 114
832	Individual and family social services	232	41 050	16 920	3 987	1 842
833	Job training and vocational rehabilitation services	60	23 494	11 731	2 750	2 279
836	Residential care	112	35 090	14 855	3 395	1 845
839	Social services, n.e.c.	137	40 061	12 038	2 908	1 148
861, 2, 4, 9	**Selected membership organizations**	**973**	**163 735**	**47 896**	**11 693**	**5 061**
861	Business associations	177	31 886	10 327	2 554	890
864	Civic, social, and fraternal associations	547	70 950	23 969	5 673	3 847
862, 9	Other membership organizations	249	60 899	13 602	3 266	1 124
862	Professional membership organizations	67	16 388	5 998	1 404	383
869	Membership organizations, n.e.c.	182	44 511	7 604	1 862	741
892	**Noncommercial educational, scientific, and research organizations**	**11**	**(D)**	**(D)**	**(D)**	**(D)**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**2 171**	**(NC)**	**464 670**	**(NC)**	**(X)**	**193 213**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**111**	**(NC)**	**8 005**	**(NC)**	**(X)**	**1 641**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**6**	**(NC)**	**7 692**	**(NC)**	**(X)**	**4 502**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**159**	**(NC)**	**46 965**	**(NC)**	**(X)**	**18 743**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**166**	**137**	**100 088**	**44 844**	**123.2**	**51 227**	**25 201**	**103.3**
805	Nursing and personal care facilities	89	76	71 840	32 700	119.7	38 207	17 600	117.1
808	Outpatient care facilities	62	50	20 680	9 903	108.8	9 593	6 487	47.9
809	Health and allied services, n.e.c.	15	11	7 568	2 241	237.7	3 427	1 114	207.6
81	**Legal aid societies and similar legal services**	**17**	**12**	**(D)**	**1 381**	**(D)**	**(D)**	**600**	**(D)**
823, 4, 9	**Selected educational services**	**34**	**29**	**4 749**	**2 432**	**95.3**	**2 526**	**1 169**	**116.1**
83	**Social services**	**694**	**545**	**139 856**	**72 986**	**91.6**	**62 709**	**32 537**	**92.7**
835	Child day care services	153	143	11 734	6 997	67.7	7 165	4 592	56.0
832, 3, 6, 9	Other social services	541	402	126 122	65 989	94.2	55 544	27 945	98.8
861, 2, 4, 9	**Selected membership organizations**	**973**	**978**	**149 735**	**93 432**	**60.3**	**47 898**	**30 447**	**57.3**
861	Business associations	177	181	27 886	19 926	39.9	10 327	5 837	76.9
864	Civic, social, and fraternal associations	547	553	63 627	48 981	29.9	23 969	17 577	36.4
862, 9	Other membership organizations	249	244	58 222	24 525	137.4	13 602	7 033	93.4
892	**Noncommercial educational, scientific, and research organizations**	**11**	**15**	**(D)**	**1 643**	**(D)**	**(D)**	**556**	**(D)**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**226 966**	**20 701**	**214 035**	**19 521**	**8 117**	**11**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**78 117**	**20 025**	**72 117**	**18 487**	**3 790**	**4**
7391, 2, 7	**Research, testing, and consulting services**	**1 455 500**	**25 167**	**1 282 000**	**22 167**	**12 974**	**58**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**297 755**	**22 384**	**294 748**	**22 158**	**8 861**	**13**
805, 8, 9	**Selected health services**	**597 488**	**15 913**	**602 940**	**16 058**	**8 219**	**38**
805	Nursing and personal care facilities	803 494	13 447	807 191	13 509	7 184	60
808	Outpatient care facilities	315 452	32 010	333 548	33 846	15 700	10
809	Health and allied services, n.e.c.	540 933	26 691	504 533	24 895	11 273	20
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**159 412**	**19 152**	**139 676**	**16 781**	**8 926**	**8**
83	**Social services**	**218 748**	**17 962**	**201 522**	**16 547**	**7 419**	**12**
835	Child day care services	79 190	9 055	76 693	8 770	5 355	9
832, 3, 6, 9	Other social services	256 216	19 637	236 824	18 010	7 806	13
861, 2, 4, 9	**Selected membership organizations**	**168 279**	**28 923**	**153 890**	**26 450**	**8 461**	**6**
861	Business associations	180 147	46 212	157 548	40 414	14 967	4
864	Civic, social, and fraternal associations	129 707	18 443	116 320	16 539	6 231	7
862, 9	Other membership organizations	244 574	54 181	233 823	51 799	12 101	5
892	**Noncommercial educational, scientific, and research organizations**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviasons and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 249**	**194 958**	**85 509**	**20 394**	**12 376**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**53**	**(D)**	**(D)**	**(D)**	**(D)**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	2	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	51	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	3	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**100**	**16 383**	**6 197**	**1 297**	**872**
792	Producers, orchestras, and entertainers	3	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	22	1 273	474	111	72
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	-	-	-	-	-
84	Noncommercial museums, art galleries, and botanical and zoological gardens	22	1 273	474	111	72
8411	Noncommercial museums and art galleries	22	1 273	474	111	72
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	70	14 430	5 532	1 160	784
7999 pt.	Fairs	5	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**112**	**58 067**	**32 552**	**7 690**	**4 352**
805	Nursing and personal care facilities	71	51 503	28 190	6 685	4 047
8051	Skilled nursing care facilities	1	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	70	(D)	(D)	(D)	(D)
808	Outpatient care facilities	34	7 025	4 058	942	260
809	Health and allied services, n.e.c.	7	539	304	63	45
81	**Legal aid societies and similar legal services**	**9**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**15**	**2 881**	**1 019**	**248**	**125**
823	Libraries and information centers	5	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	3	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	3	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	7	(D)	(D)	(D)	(D)
83	**Social services**	**376**	**57 696**	**25 283**	**6 158**	**4 011**
835	Child day care services	89	4 756	3 109	775	595
832, 3, 6, 9	Other social services	287	52 940	22 274	5 383	3 416
832	Individual and family social services	141	16 795	6 510	1 662	859
833	Job training and vocational rehabilitation services	37	11 954	6 373	1 472	1 389
836	Residential care	57	14 232	6 127	1 461	785
839	Social services, n.e.c.	52	9 959	3 264	788	383
861, 2, 4, 9	**Selected membership organizations**	**577**	**48 758**	**18 619**	**4 064**	**2 640**
861	Business associations	94	11 241	3 707	913	302
864	Civic, social, and fraternal associations	322	29 616	9 483	2 314	1 890
862, 9	Other membership organizations	161	8 901	3 449	837	448
862	Professional membership organizations	17	1 582	301	133	51
869	Membership organizations, n.e.c.	144	7 319	2 848	704	397
892	**Noncommercial educational, scientific, and research organizations**	**4**	**445**	**170**	**50**	**20**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Kansas					
	Tax-exempt service industries	**2 344**	**752 086**	**353 112**	**85 981**	**52 795**
7032	**Sporting and recreational camps**	**3**	**111**	**39**	**12**	**4**
704	**Organization hotels and lodging houses, on membership basis**	**99**	**5 990**	**992**	**281**	**327**
7391, 7	**Miscellaneous business services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	3	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	1	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**105**	**25 436**	**10 317**	**1 987**	**1 504**
792	Producers, orchestras, and entertainers	9	614	179	45	19
7922	Theatrical producers and miscellaneous theatrical services	5	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	4	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	96	24 822	10 138	1 942	1 485
80	**Health services**	**218**	**458 599**	**238 201**	**57 565**	**30 904**
805	Nursing and personal care facilities	78	32 700	17 600	4 358	4 124
8051	Skilled nursing care facilities	10	7 823	3 929	917	897
8059	Nursing and personal care facilities, n.e.c.	63	24 877	13 611	3 441	3 227
806	Hospitals	81	413 755	213 000	51 313	25 833
8062	General medical and surgical hospitals	78	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	(D)
808	Outpatient care facilities	50	9 903	6 487	1 620	723
Other 80	Other health and allied services, n.e.c.	11	2 241	1 114	274	124
81	**Legal aid societies and similar legal services**	**12**	**1 381**	**690**	**134**	**48**
82	**Educational services**	**73**	**59 321**	**27 306**	**8 496**	**8 247**
821	Elementary and secondary schools[1]	19	2 659	1 471	334	198
822	Colleges, universities, professional schools, and junior colleges	25	54 411	24 731	5 888	5 879
8221	Colleges, universities, and professional schools	23	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	2	(D)	(D)	(D)	(D)
823	Libraries and information centers	11	279	127	39	29
824	Correspondence schools and vocational schools	12	1 472	630	158	88
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	12	1 472	630	159	89
8243, 4	Data processing, business, and secretarial schools	–	–	–	–	–
829	Schools and educational services, n.e.c.	6	490	337	77	53
83	**Social services**	**545**	**72 988**	**32 537**	**7 823**	**6 348**
832	Individual and family social services	150	21 862	8 794	2 068	1 435
833	Job training and vocational rehabilitation services	50	8 115	4 406	998	1 450
835	Child day care services	143	6 997	4 592	1 116	1 114
836	Residential care	100	18 447	8 045	1 963	1 483
839	Social services, n.e.c.	102	17 565	6 700	1 478	866
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**37**	**1 103**	**548**	**139**	**118**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	31	812	400	103	83
7999 pt.	Museums, and botanical and zoological gardens (commercial)	6	291	148	36	35
86, ex. 866	**Membership organizations, except religious**	**1 185**	**120 274**	**39 791**	**10 096**	**6 874**
861	Business associations	181	19 926	5 837	1 557	627
862	Professional membership organizations	85	8 781	3 373	860	314
863	Labor unions and similar labor organizations	197	19 685	7 288	1 758	1 090
864	Civic, social, and fraternal associations	553	55 431	19 361	4 885	4 102
865	Political organizations	10	707	272	60	42
869	Membership organizations, n.e.c.	179	15 744	3 660	976	699
892	**Noncommercial educational, scientific, and research organizations**	**15**	**1 843**	**556**	**143**	**105**
4722, other 7, 89 ex. 892	**All other industries**	**48**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 882**	**526 527**	**211 228**	**49 702**	**25 922**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**42**	**3 259**	**696**	**148**	**107**
7011 pt.	Hotels	2	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	12	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	28	1 839	309	90	74
7391, 2, 7	**Research, testing, and consulting services**	**5**	**1 508**	**589**	**145**	**58**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	3	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	2	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**150**	**54 999**	**20 945**	**4 244**	**2 291**
792	Producers, orchestras, and entertainers	25	10 583	4 772	1 205	539
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	16	5 582	2 399	603	240
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	9	4 971	2 373	602	299
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	23	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	6	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	17	5 118	882	211	114
8411	Noncommercial museums and art galleries	16	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	96	34 401	13 576	2 476	1 427
7999 pt.	Fairs	6	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**195**	**143 631**	**66 037**	**15 758**	**7 271**
805	Nursing and personal care facilities	53	73 116	36 645	8 617	4 901
8051	Skilled nursing care facilities	26	52 054	26 700	6 414	3 382
8059	Nursing and personal care facilities, n.e.c.	27	21 062	9 945	2 203	1 419
808	Outpatient care facilities	124	53 378	21 309	5 129	1 743
809	Health and allied services, n.e.c.	18	17 137	8 083	2 012	727
81	**Legal aid societies and similar legal services**	**25**	**6 186**	**3 935**	**943**	**257**
823, 4, 9	**Selected educational services**	**24**	**(D)**	**(D)**	**(D)**	**(D)**
823	Libraries and information centers	2	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	9	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	9	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	13	1 551	728	185	132
83	**Social services**	**731**	**199 670**	**75 550**	**17 878**	**11 478**
835	Child day care services	150	(D)	(D)	(D)	(D)
832, 3, 6, 9	Other social services	581	(D)	(D)	(D)	(D)
832	Individual and family social services	260	65 924	27 943	6 544	3 497
833	Job training and vocational rehabilitation services	86	19 045	10 934	2 746	2 892
836	Residential care	97	28 048	12 252	2 866	1 592
839	Social services, n.e.c.	138	(D)	(D)	(D)	(D)
861, 2, 4, 9	**Selected membership organizations**	**894**	**(D)**	**(D)**	**(D)**	**(D)**
861	Business associations	157	23 644	8 055	1 950	518
864	Civic, social, and fraternal associations	363	(D)	(D)	(D)	(D)
862, 9	Other membership organizations	174	(D)	(D)	(D)	(D)
862	Professional membership organizations	62	12 850	3 936	913	217
869	Membership organizations, n.e.c.	112	(D)	(D)	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	**18**	**5 535**	**2 847**	**591**	**222**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**1 982**	**(NC)**	**474 907**	**(NC)**	**(X)**	**211 228**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**42**	**(NC)**	**2 962**	**(NC)**	**(X)**	**698**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**5**	**(NC)**	**1 347**	**(NC)**	**(X)**	**589**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**150**	**(NC)**	**51 254**	**(NC)**	**(X)**	**20 945**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**186**	**162**	**134 608**	**69 500**	**93.7**	**86 037**	**34 970**	**88.8**
805	Nursing and personal care facilities	53	40	70 863	29 748	138.2	36 645	15 650	134.2
808	Outpatient care facilities	124	98	47 365	32 435	46.0	21 309	15 010	42.0
809	Health and allied services, n.e.c.	18	24	16 380	7 317	123.9	8 083	4 310	87.5
81	**Legal aid societies and similar legal services**	**35**	**10**	**6 020**	**1 627**	**270.0**	**3 935**	**949**	**314.8**
823, 4, 9	**Selected educational services**	**24**	**41**	**(D)**	**2 801**	**(D)**	**(D)**	**1 255**	**(D)**
83	**Social services**	**731**	**603**	**165 724**	**122 758**	**35.0**	**75 550**	**57 743**	**30.8**
835	Child day care services	150	126	(D)	8 622	(D)	(D)	4 860	(D)
832, 3, 8, 9	Other social services	581	477	(D)	114 136	(D)	(D)	52 883	(D)
861, 2, 4, 9	**Selected membership organizations**	**694**	**641**	**(D)**	**52 944**	**(D)**	**(D)**	**19 527**	**(D)**
861	Business associations	157	155	21 392	13 279	61.1	8 055	5 319	51.4
864	Civic, social, and fraternal associations	383	342	(D)	24 473	(D)	(D)	8 989	(D)
862, 9	Other membership organizations	174	144	(D)	15 192	(D)	(D)	5 219	(D)
892	**Noncommercial educational, scientific, and research organizations**	**18**	**13**	**5 628**	**1 456**	**286.5**	**2 647**	**869**	**204.6**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**279 770**	**20 312**	**252 342**	**18 321**	**8 149**	**14**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**77 585**	**30 458**	**70 524**	**27 682**	**6 523**	**3**
7391, 2, 7	**Research, testing, and consulting services**	**301 000**	**26 000**	**269 400**	**23 224**	**10 155**	**12**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**368 680**	**24 007**	**341 693**	**22 372**	**9 142**	**15**
805, 8, 9	**Selected health services**	**736 569**	**19 754**	**690 297**	**18 513**	**9 082**	**37**
805	Nursing and personal care facilities	1 379 547	15 229	1 337 038	14 760	7 633	91
808	Outpatient care facilities	430 458	30 624	391 976	27 174	12 225	14
809	Health and allied services, n.e.c.	952 056	23 572	910 000	22 531	11 118	40
81	**Legal aid societies and similar legal services**	**248 640**	**23 094**	**240 800**	**22 547**	**14 738**	**11**
823, 4, 9	**Selected educational services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
83	**Social services**	**259 488**	**16 525**	**226 709**	**14 438**	**6 582**	**16**
835	Child day care services	(D)	(D)	(D)	(D)	(D)	(D)
832, 3, 8, 9	Other social services	(D)	(D)	(D)	(D)	(D)	(D)
861, 2, 4, 9	**Selected membership organizations**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
861	Business associations	150 599	45 645	136 255	41 297	15 550	3
864	Civic, social, and fraternal associations	(D)	(D)	(D)	(D)	(D)	(D)
862, 9	Other membership organizations	(D)	(D)	(D)	(D)	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	**345 938**	**24 932**	**351 750**	**25 351**	**11 923**	**14**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**878**	**166 049**	**70 993**	**16 583**	**9 869**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**13**	**1 050**	**263**	**39**	**27**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	8	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	4	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**63**	**14 298**	**5 068**	**906**	**579**
792	Producers, orchestras, and entertainers	4	863	386	72	16
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	3	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	7	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	1	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	6	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	6	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	48	9 312	3 179	532	364
7999 pt.	Fairs	4	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**115**	**45 926**	**22 728**	**5 483**	**2 264**
805	Nursing and personal care facilities	19	15 683	7 533	1 711	972
8051	Skilled nursing care facilities	7	8 069	3 969	933	469
8059	Nursing and personal care facilities, n.e.c.	12	7 614	3 564	778	503
808	Outpatient care facilities	85	20 476	10 582	2 545	903
809	Health and allied services, n.e.c.	11	9 767	4 613	1 207	409
81	**Legal aid societies and similar legal services**	**17**	**3 569**	**2 171**	**525**	**152**
823, 4, 9	**Selected educational services**	**4**	**511**	**202**	**56**	**34**
823	Libraries and information centers	1	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	2	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	2	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	1	(D)	(D)	(D)	(D)
83	**Social services**	**368**	**80 147**	**33 528**	**7 885**	**5 792**
835	Child day care services	80	4 172	2 499	561	478
832, 3, 6, 9	Other social services	288	75 975	31 029	7 324	5 314
832	Individual and family social services	138	28 287	12 807	2 936	1 785
833	Job training and vocational rehabilitation services	58	11 716	5 620	1 723	1 771
836	Residential care	33	7 604	2 948	679	410
839	Social services, n.e.c.	59	28 368	8 654	1 984	1 348
861, 2, 4, 9	**Selected membership organizations**	**293**	**19 227**	**6 356**	**1 542**	**784**
861	Business associations	76	6 706	2 311	574	165
864	Civic, social, and fraternal associations	133	7 411	2 241	523	418
862, 9	Other membership organizations	84	5 110	1 804	445	181
862	Professional membership organizations	22	2 113	742	179	48
869	Membership organizations, n.e.c.	62	2 997	1 062	266	133
892	**Noncommercial educational, scientific, and research organizations**	**4**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Kentucky					
	Tax-exempt service industries	**2 236**	**852 056**	**399 585**	**95 301**	**59 987**
7032	**Sporting and recreational camps**	**7**	**327**	**105**	**19**	**11**
704	**Organization hotels and lodging houses, on membership basis**	**34**	**2 582**	**561**	**158**	**170**
7391, 7	**Miscellaneous business services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	-	-	-	-	-
7397	Commercial testing laboratories	1	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**107**	**26 202**	**10 802**	**2 170**	**1 598**
792	Producers, orchestras, and entertainers	19	3 932	1 807	434	279
7922	Theatrical producers and miscellaneous theatrical services	13	2 558	1 073	216	136
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	6	1 374	734	218	143
7997	Membership sports and recreation clubs	88	22 270	8 995	1 738	1 319
80	**Health services**	**235**	**524 424**	**254 093**	**60 632**	**32 076**
805	Nursing and personal care facilities	40	29 748	15 650	3 626	3 012
8051	Skilled nursing care facilities	19	22 744	12 097	2 793	2 261
8059	Nursing and personal care facilities, n.e.c.	21	7 004	3 553	833	751
806	Hospitals	73	454 924	219 123	52 238	26 993
8062	General medical and surgical hospitals	67	438 719	209 780	50 125	25 680
8063	Psychiatric hospitals	1	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	5	(D)	(D)	(D)	(D)
808	Outpatient care facilities	98	32 435	15 010	3 830	1 608
Other 80	Other health and allied services, n.e.c.	24	7 317	4 310	938	463
81	**Legal aid societies and similar legal services**	**10**	**1 370**	**808**	**148**	**74**
82	**Educational services**	**115**	**84 329**	**41 841**	**10 247**	**8 831**
821	Elementary and secondary schools[1]	41	8 526	3 957	1 042	645
822	Colleges, universities, professional schools, and junior colleges	33	75 002	36 629	8 918	7 864
8221	Colleges, universities, and professional schools	26	67 765	33 313	8 134	7 098
8222	Junior colleges and technical institutes	7	7 237	3 316	784	766
823	Libraries and information centers	12	511	230	57	57
824	Correspondence schools and vocational schools	7	349	163	42	36
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	6	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	22	1 941	862	188	229
83	**Social services**	**603**	**122 756**	**57 743**	**13 590**	**10 989**
832	Individual and family social services	212	46 153	20 324	4 666	2 716
833	Job training and vocational rehabilitation services	84	10 343	6 303	1 359	1 933
835	Child day care services	126	8 622	4 860	1 230	1 179
836	Residential care	79	20 050	9 100	2 296	1 780
839	Social services, n.e.c.	122	37 590	17 156	4 039	3 381
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**27**	**5 401**	**1 520**	**343**	**294**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	22	2 981	618	158	155
7999 pt.	Museums, and botanical and zoological gardens (commercial)	5	2 420	902	185	139
86, ex. 866	**Membership organizations, except religious**	**1 048**	**80 331**	**30 063**	**7 528**	**5 724**
861	Business associations	155	13 279	5 319	1 354	577
862	Professional membership organizations	54	6 507	2 082	518	236
863	Labor unions and similar labor organizations	394	26 370	10 211	2 597	2 595
864	Civic, social, and fraternal associations	342	24 473	8 989	2 211	1 821
865	Political organizations	13	1 087	325	73	37
869	Membership organizations, n.e.c.	90	8 685	3 137	775	458
892	**Noncommercial educational, scientific, and research organizations**	**13**	**1 458**	**869**	**204**	**97**
4722, other 7, 89 ex. 892	**All other industries**	**36**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 726**	**495 426**	**195 624**	**46 284**	**22 387**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**33**	**9 681**	**2 380**	**523**	**307**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	10	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	22	2 203	446	116	93
7391, 2, 7	**Research, testing, and consulting services**	**12**	**10 983**	**5 883**	**1 295**	**280**
7391	Research and development laboratories	9	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	2	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**168**	**68 536**	**23 933**	**5 359**	**2 699**
792	Producers, orchestras, and entertainers	21	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	6	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	15	6 274	3 748	990	466
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	35	17 596	3 459	818	379
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	5	1 533	589	152	72
84	Noncommercial museums, art galleries, and botanical and zoological gardens	30	16 065	2 870	666	307
8411	Noncommercial museums and art galleries	28	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	2	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	107	42 182	15 972	3 402	1 791
7999 pt.	Fairs	5	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**71**	**54 285**	**25 917**	**6 242**	**2 655**
805	Nursing and personal care facilities	30	28 796	14 911	3 593	1 807
8051	Skilled nursing care facilities	4	4 755	2 168	555	309
8059	Nursing and personal care facilities, n.e.c.	26	24 041	12 743	3 038	1 498
808	Outpatient care facilities	20	11 400	5 623	1 432	406
809	Health and allied services, n.e.c.	21	14 089	5 383	1 217	442
81	**Legal aid societies and similar legal services**	**13**	**5 282**	**3 031**	**732**	**174**
823, 4, 9	**Selected educational services**	**46**	**8 542**	**3 355**	**773**	**390**
823	Libraries and information centers	15	603	282	73	44
824	Correspondence schools and vocational schools	21	4 975	2 214	519	225
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	21	4 975	2 214	519	225
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	10	2 764	859	181	121
83	**Social services**	**649**	**184 292**	**79 355**	**19 127**	**10 993**
835	Child day care services	150	17 103	10 797	2 678	1 865
832, 3, 6, 9	Other social services	499	167 189	68 558	16 449	9 128
832	Individual and family social services	214	47 691	22 979	5 473	3 075
833	Job training and vocational rehabilitation services	56	21 507	12 536	3 100	2 314
836	Residential care	73	26 407	11 841	2 653	1 360
839	Social services, n.e.c.	156	71 584	21 202	5 223	2 379
861, 2, 4, 9	**Selected membership organizations**	**716**	**147 014**	**47 714**	**11 278**	**4 846**
561	Business associations	182	64 271	19 395	4 529	1 286
864	Civic, social, and fraternal associations	346	50 028	16 831	3 937	2 223
862, 9	Other membership organizations	188	32 715	11 488	2 812	1 137
862	Professional membership organizations	71	13 555	3 988	1 000	313
869	Membership organizations, n.e.c.	117	19 160	7 500	1 812	824
892	**Noncommercial educational, scientific, and research organizations**	**18**	**6 811**	**4 056**	**966**	**243**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**1 726**	**(NC)**	**428 188**	**(NC)**	**(X)**	**195 624**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**33**	**(NC)**	**6 016**	**(NC)**	**(X)**	**2 380**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**12**	**(NC)**	**12 799**	**(NC)**	**(X)**	**5 883**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**168**	**(NC)**	**61 000**	**(NC)**	**(X)**	**23 933**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**71**	**71**	**50 971**	**28 438**	**79.2**	**25 917**	**14 525**	**78.4**
805	Nursing and personal care facilities	30	24	28 566	12 731	124.4	14 911	7 528	97.8
808	Outpatient care facilities	20	22	11 074	8 884	24.7	5 623	3 992	40.9
809	Health and allied services, n.e.c.	21	25	11 329	6 823	66.0	5 383	2 995	79.7
81	**Legal aid societies and similar legal services**	**13**	**17**	**4 892**	**2 751**	**77.8**	**3 031**	**1 546**	**96.1**
823, 4, 9	**Selected educational services**	**46**	**42**	**8 431**	**4 125**	**104.4**	**3 355**	**1 693**	**98.2**
83	**Social services**	**649**	**505**	**155 149**	**91 802**	**69.0**	**79 355**	**46 776**	**69.6**
835	Child day care services	150	112	17 508	7 423	135.9	10 797	4 722	129.7
832, 3, 6, 9	Other social services	499	393	137 641	84 379	63.1	68 558	42 054	63.0
861, 2, 4, 9	**Selected membership organizations**	**716**	**658**	**122 161**	**66 903**	**82.6**	**47 714**	**26 353**	**81.1**
861	Business associations	182	178	50 663	27 482	84.3	19 395	11 535	68.1
864	Civic, social, and fraternal associations	346	322	41 565	24 499	69.7	16 831	9 506	77.1
862, 9	Other membership organizations	188	158	29 933	14 922	100.6	11 488	5 312	116.3
892	**Noncommercial educational, scientific, and research organizations**	**18**	**21**	**6 769**	**3 216**	**110.5**	**4 056**	**1 685**	**140.7**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**287 037**	**22 130**	**248 081**	**19 127**	**8 758**	**13**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**293 364**	**31 534**	**182 303**	**19 596**	**7 752**	**9**
7391, 2, 7	**Research, testing, and consulting services**	**915 250**	**39 225**	**1 066 583**	**45 711**	**21 011**	**23**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**407 952**	**25 393**	**363 095**	**22 601**	**8 867**	**16**
805, 8, 9	**Selected health services**	**764 577**	**20 446**	**717 901**	**19 198**	**9 762**	**37**
805	Nursing and personal care facilities	959 867	15 936	952 267	15 810	8 252	60
808	Outpatient care facilities	570 000	28 079	553 700	27 276	13 850	20
809	Health and allied services, n.e.c.	670 905	31 876	539 476	25 631	12 179	21
81	**Legal aid societies and similar legal services**	**406 308**	**30 356**	**376 308**	**28 115**	**17 420**	**13**
823, 4, 9	**Selected educational services**	**185 696**	**21 903**	**183 283**	**21 618**	**8 603**	**9**
83	**Social services**	**283 963**	**16 784**	**239 059**	**14 113**	**7 219**	**17**
835	Child day care services	114 020	9 171	116 720	9 388	5 789	12
832, 3, 6, 9	Other social services	335 048	18 316	275 834	15 079	7 511	18
861, 2, 4, 9	**Selected membership organizations**	**205 327**	**31 643**	**170 616**	**26 294**	**10 270**	**6**
861	Business associations	353 137	49 977	278 368	39 396	15 082	7
864	Civic, social, and fraternal associations	144 590	22 505	120 130	18 638	7 571	6
862, 9	Other membership organizations	174 016	28 773	159 218	26 326	10 104	6
892	**Noncommercial educational, scientific, and research organizations**	**378 389**	**28 029**	**376 056**	**27 856**	**16 691**	**14**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**451**	**77 448**	**34 780**	**8 112**	**4 922**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**6**	**550**	**182**	**29**	**20**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	5	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	1	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	-	-	-	-	-
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**47**	**7 850**	**3 088**	**668**	**383**
792	Producers, orchestras, and entertainers	1	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	-	-	-	-	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	11	1 879	773	205	96
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	4	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	7	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	6	286	111	34	21
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	32	5 796	2 254	448	277
7999 pt.	Fairs	3	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**16**	**8 322**	**4 469**	**1 055**	**569**
805	Nursing and personal care facilities	10	7 268	4 093	962	531
8051	Skilled nursing care facilities	2	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	8	(D)	(D)	(D)	(D)
808	Outpatient care facilities	3	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	3	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**14**	**849**	**357**	**92**	**58**
823	Libraries and information centers	10	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	1	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	3	437	158	44	21
83	**Social services**	**195**	**42 324**	**20 147**	**4 734**	**3 128**
835	Child day care services	53	4 993	3 270	808	646
832, 3, 6, 9	Other social services	142	37 331	16 877	3 926	2 482
832	Individual and family social services	74	13 693	6 190	1 459	1 022
833	Job training and vocational rehabilitation services	16	5 765	3 332	752	502
836	Residential care	12	3 770	1 798	364	228
839	Social services, n.e.c.	40	14 103	5 557	1 351	730
861, 2, 4, 9	**Selected membership organizations**	**168**	**(D)**	**(D)**	**(D)**	**(D)**
861	Business associations	39	4 016	1 489	360	143
864	Civic, social, and fraternal associations	82	5 769	2 011	452	363
862, 9	Other membership organizations	47	(D)	(D)	(D)	(D)
862	Professional membership organizations	3	(D)	(D)	(D)	(D)
869	Membership organizations, n.e.c.	44	2 287	750	171	106
892	**Noncommercial educational, scientific, and research organizations**	**2**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Louisiana					
	Tax-exempt service industries	**1 989**	**840 504**	**392 232**	**92 731**	**51 093**
7032	**Sporting and recreational camps**	**7**	**333**	**135**	**22**	**32**
704	**Organization hotels and lodging houses, on membership basis**	**28**	**1 741**	**349**	**111**	**106**
7391, 7	**Miscellaneous business services**	**8**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	6	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	2	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**119**	**24 875**	**11 545**	**2 583**	**1 723**
792	Producers, orchestras, and entertainers	19	4 288	2 041	523	265
7922	Theatrical producers and miscellaneous theatrical services	9	896	355	66	39
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	10	3 392	1 686	457	226
7997	Membership sports and recreation clubs	100	20 587	9 504	2 060	1 458
80	**Health services**	**110**	**443 214**	**204 564**	**47 437**	**24 118**
805	Nursing and personal care facilities	24	12 731	7 538	1 618	1 335
8051	Skilled nursing care facilities	8	4 106	2 339	559	458
8059	Nursing and personal care facilities, n.e.c.	16	8 625	5 199	1 059	877
806	Hospitals	39	414 776	190 039	44 214	22 014
8062	General medical and surgical hospitals	35	396 485	181 420	42 140	20 937
8063	Psychiatric hospitals	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	4	18 291	8 619	2 074	1 077
808	Outpatient care facilities	22	8 884	3 992	905	371
Other 80	Other health and allied services, n.e.c.	25	6 823	2 995	700	398
81	**Legal aid societies and similar legal services**	**17**	**2 751**	**1 546**	**302**	**126**
82	**Educational services**	**107**	**158 174**	**80 526**	**19 851**	**9 140**
821	Elementary and secondary schools[1]	53	14 842	9 353	2 576	1 573
822	Colleges, universities, professional schools, and junior colleges	12	139 207	69 480	16 617	7 211
8221	Colleges, universities, and professional schools	12	139 207	69 480	16 617	7 211
8222	Junior colleges and technical institutes	-	-	-	-	-
823	Libraries and information centers	8	527	222	57	31
824	Correspondence schools and vocational schools	21	1 852	824	200	140
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	19	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	2	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	13	1 746	647	201	165
83	**Social services**	**505**	**91 802**	**46 776**	**11 015**	**9 208**
832	Individual and family social services	190	25 039	13 694	3 416	2 461
833	Job training and vocational rehabilitation services	36	13 661	7 415	1 541	2 004
835	Child day care services	112	7 423	4 722	1 194	1 318
836	Residential care	46	8 865	4 222	970	695
839	Social services, n.e.c.	121	36 814	16 723	3 894	2 730
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**27**	**3 931**	**1 350**	**319**	**202**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	21	3 152	1 026	252	135
7999 pt.	Museums, and botanical and zoological gardens (commercial)	6	779	324	67	67
86, ex. 866	**Membership organizations, except religious**	**997**	**95 940**	**38 736**	**9 598**	**5 711**
861	Business associations	178	27 482	11 535	2 902	1 202
862	Professional membership organizations	67	6 093	2 117	537	229
863	Labor unions and similar labor organizations	328	28 480	12 178	2 932	1 866
864	Civic, social, and fraternal associations	322	24 499	9 506	2 353	1 895
865	Political organizations	11	557	205	33	17
869	Membership organizations, n.e.c.	91	8 829	3 195	841	502
892	**Noncommercial educational, scientific, and research organizations**	**21**	**3 216**	**1 685**	**391**	**116**
4722, other 7, 89 ex. 892	**All other industries**	**43**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 133**	**265 868**	**115 329**	**26 186**	**12 804**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**24**	**3 396**	**1 519**	**232**	**153**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	18	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	6	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**6**	**3 574**	**1 982**	**455**	**109**
7391	Research and development laboratories	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	3	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**105**	**13 649**	**3 997**	**597**	**420**
792	Producers, orchestras, and entertainers	15	1 505	553	101	113
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	8	753	252	62	33
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	7	752	301	39	80
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	32	3 673	1 060	190	91
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	3	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	29	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	28	3 399	936	172	81
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	48	5 553	1 970	291	191
7999 pt.	Fairs	10	2 938	414	15	25
805, 8, 9	**Selected health services**	**116**	**59 970**	**31 867**	**7 458**	**3 188**
805	Nursing and personal care facilities	19	25 861	14 955	3 415	1 775
8051	Skilled nursing care facilities	3	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	16	(D)	(D)	(D)	(D)
806	Outpatient care facilities	72	19 451	9 011	2 135	709
809	Health and allied services, n.e.c.	25	14 658	7 901	1 908	704
81	**Legal aid societies and similar legal services**	**13**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**75**	**8 250**	**3 675**	**692**	**487**
823	Libraries and information centers	53	2 579	1 119	258	219
824	Correspondence schools and vocational schools	4	181	107	25	12
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	4	181	107	25	12
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	18	5 490	2 449	409	256
83	**Social services**	**419**	**112 396**	**48 004**	**11 056**	**5 848**
835	Child day care services	102	6 156	3 398	791	574
832, 3, 6, 9	Other social services	317	106 239	44 606	10 265	5 274
832	Individual and family social services	116	34 118	16 539	3 765	1 918
833	Job training and vocational rehabilitation services	36	11 966	6 764	1 364	988
836	Residential care	87	22 248	10 992	2 583	1 220
839	Social services, n.e.c.	76	37 907	10 312	2 533	1 248
861, 2, 4, 9	**Selected membership organizations**	**366**	**47 397**	**15 336**	**3 888**	**1 988**
861	Business associations	73	9 909	3 202	777	255
864	Civic, social, and fraternal associations	226	28 094	8 759	2 008	1 423
862, 9	Other membership organizations	67	9 394	3 375	803	306
862	Professional membership organizations	23	2 811	1 163	270	77
869	Membership organizations, n.e.c.	44	6 583	2 212	533	231
892	**Noncommercial educational, scientific, and research organizations**	**9**	**(D)**	**(D)**	**(D)**	**(D)**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**1 133**	**(NC)**	**250 314**	**(NC)**	**(X)**	**115 329**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**24**	**(NC)**	**4 355**	**(NC)**	**(X)**	**1 319**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**6**	**(NC)**	**3 495**	**(NC)**	**(X)**	**1 962**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**105**	**(NC)**	**12 191**	**(NC)**	**(X)**	**3 997**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**116**	**97**	**58 629**	**31 850**	**77.8**	**31 867**	**17 418**	**83.0**
805	Nursing and personal care facilities	19	16	24 995	13 167	89.8	14 955	7 390	102.4
808	Outpatient care facilities	72	59	17 348	10 533	64.7	9 011	5 322	69.3
809	Health and allied services, n.e.c.	25	20	14 286	8 150	75.3	7 901	4 706	67.9
81	**Legal aid societies and similar legal services**	**13**	**9**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**75**	**76**	**8 144**	**(D)**	**(D)**	**3 675**	**(D)**	**(D)**
83	**Social services**	**419**	**315**	**106 170**	**60 871**	**106.7**	**48 004**	**27 958**	**71.7**
835	Child day care services	102	67	6 023	2 544	136.8	3 398	1 616	110.3
832, 3, 6, 9	Other social services	317	248	100 147	48 327	107.2	44 606	26 340	69.3
861, 2, 4, 9	**Selected membership organizations**	**366**	**366**	**41 624**	**27 933**	**49.0**	**15 338**	**9 260**	**65.6**
861	Business associations	73	72	8 802	5 013	75.6	3 202	1 747	83.3
864	Civic, social, and fraternal associations	226	220	24 803	15 375	61.3	8 759	4 738	84.9
862, 9	Other membership organizations	67	74	8 019	7 545	6.3	3 375	2 775	21.6
892	**Noncommercial educational, scientific, and research organizations**	**9**	**4**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**

Table 3b. . Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**234 658**	**20 764**	**220 930**	**19 550**	**9 007**	**11**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**141 458**	**22 190**	**181 458**	**28 464**	**9 928**	**6**
7391, 2, 7	**Research, testing, and consulting services**	**595 667**	**32 789**	**582 500**	**32 064**	**18 000**	**18**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**130 181**	**32 545**	**116 105**	**29 026**	**9 517**	**4**
805, 8, 9	**Selected health services**	**516 983**	**18 811**	**488 181**	**17 763**	**9 996**	**27**
805	Nursing and personal care facilities	1 361 105	14 570	1 315 526	14 082	8 425	93
808	Outpatient care facilities	270 153	27 434	240 944	24 468	12 709	10
809	Health and allied services, n.e.c.	586 320	20 821	571 440	20 293	11 223	28
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**110 000**	**16 940**	**109 587**	**16 723**	**7 546**	**6**
83	**Social services**	**268 246**	**19 219**	**253 389**	**18 155**	**8 209**	**14**
835	Child day care services	60 353	10 725	59 049	10 492	5 920	6
832, 3, 6, 9	Other social services	635 139	20 144	315 921	18 989	8 458	17
861, 2, 4, 9	**Selected membership organizations**	**129 500**	**23 986**	**113 727**	**20 959**	**7 722**	**5**
861	Business associations	135 740	38 859	120 575	34 518	12 557	3
864	Civic, social, and fraternal associations	124 310	19 743	109 748	17 430	6 155	6
862, 9	Other membership organizations	140 209	30 500	119 687	26 036	10 958	5
892	**Noncommercial educational, scientific, and research organizations**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**716**	**153 790**	**56 962**	**15 220**	**7 186**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**18**	**1 907**	**685**	**43**	**30**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	17	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	1	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**71**	**8 804**	**2 152**	**303**	**166**
792	Producers, orchestras, and entertainers	9	396	145	27	13
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	5	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	25	2 954	790	163	78
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	3	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	22	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	22	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	29	(D)	(D)	(D)	(D)
7999 pt.	Fairs	8	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**95**	**37 635**	**18 955**	**4 469**	**1 802**
805	Nursing and personal care facilities	14	12 191	6 864	1 618	836
8051	Skilled nursing care facilities	2	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	12	(D)	(D)	(D)	(D)
808	Outpatient care facilities	62	16 897	7 713	1 808	606
809	Health and allied services, n.e.c.	19	8 547	4 378	1 043	358
81	**Legal aid societies and similar legal services**	**6**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 8	**Selected educational services**	**54**	**5 082**	**2 383**	**417**	**268**
823	Libraries and information centers	41	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	1	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	12	3 296	1 901	230	111
83	**Social services**	**244**	**59 082**	**25 83**	**6 044**	**3 285**
835	Child day care services	68	4 023	2 115	511	357
832, 3, 6, 9	Other social services	176	55 059	23 716	5 533	2 928
832	Individual and family social services	66	15 987	7 656	1 754	913
833	Job training and vocational rehabilitation services	24	7 918	4 556	1 018	699
836	Residential care	43	11 526	5 290	1 247	615
839	Social services, n.e.c.	43	19 628	6 214	1 514	701
861, 2, 4, 9	**Selected membership organizations**	**216**	**22 915**	**7 446**	**1 715**	**1 007**
861	Business associations	49	4 538	1 596	383	143
864	Civic, social, and fraternal associations	125	13 906	4 034	902	714
862, 9	Other membership organizations	42	4 471	1 814	430	150
862	Professional membership organizations	14	2 398	1 013	238	57
869	Membership organizations, n.e.c.	28	2 073	801	192	93
892	**Noncommercial educational, scientific, and research organizations**	**8**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Maine					
	Tax-exempt service industries	**1 237**	**485 748**	**229 300**	**52 488**	**31 587**
7032	**Sporting and recreational camps**	**15**	**1 771**	**544**	**110**	**51**
704	**Organization hotels and lodging houses, on membership basis**	**13**	**2 075**	**557**	**127**	**134**
7391, 7	**Miscellaneous business services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	1	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	1	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**51**	**3 749**	**1 853**	**370**	**234**
792	Producers, orchestras, and entertainers	12	937	493	125	60
7922	Theatrical producers and miscellaneous theatrical services	9	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	39	2 812	1 360	245	174
80	**Health services**	**148**	**287 053**	**144 984**	**32 559**	**17 554**
805	Nursing and personal care facilities	18	13 167	7 390	1 829	1 421
8051	Skilled nursing care facilities	4	2 899	1 635	387	281
8059	Nursing and personal care facilities, n.e.c.	14	10 268	5 755	1 442	1 140
806	Hospitals	51	255 203	127 566	28 311	15 090
8062	General medical and surgical hospitals	50	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	1	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	-	-	-	-	-
808	Outpatient care facilities	59	10 533	5 322	1 313	550
Other 80	Other health and allied services, n.e.c.	20	8 150	4 706	1 106	493
81	**Legal aid societies and similar legal services**	**9**	**(D)**	**(D)**	**(D)**	**(D)**
82	**Educational services**	**149**	**69 686**	**34 057**	**8 562**	**6 094**
821	Elementary and secondary schools[1]	55	(D)	(D)	(D)	(D)
822	Colleges, universities, professional schools, and junior colleges	18	51 129	24 128	6 154	4 641
8221	Colleges, universities, and professional schools	18	51 129	24 128	6 154	4 641
8222	Junior colleges and technical institutes	-	-	-	-	-
823	Libraries and information centers	56	1 576	823	215	217
824	Correspondence schools and vocational schools	4	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	4	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	16	2 202	946	173	117
83	**Social services**	**315**	**50 871**	**27 956**	**6 235**	**4 720**
832	Individual and family social services	102	23 118	12 773	2 864	2 359
833	Job training and vocational rehabilitation services	29	4 289	2 941	535	477
835	Child day care services	67	2 544	1 616	402	355
836	Residential care	60	9 093	5 086	1 287	908
839	Social services, n.e.c.	57	11 827	5 540	1 147	721
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**27**	**1 032**	**475**	**103**	**69**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	22	854	415	94	60
7999 pt.	Museums, and botanical and zoological gardens (commercial)	5	178	60	9	9
86, ex. 866	**Membership organizations, except religious**	**473**	**32 511**	**11 173**	**2 716**	**1 991**
861	Business associations	72	5 013	1 747	431	184
862	Professional membership organizations	30	3 612	1 286	292	117
863	Labor unions and similar labor organizations	94	4 226	1 798	461	473
864	Civic, social, and fraternal associations	220	15 375	4 738	1 146	1 018
865	Political organizations	13	352	115	27	10
869	Membership organizations, n.e.c.	44	3 933	1 489	359	189
892	**Noncommercial educational, scientific, and research organizations**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
4722, other 7, 89 ex. 892	**All other industries**	**31**	**3 596**	**1 108**	**168**	**131**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**2 560**	**1 410 906**	**502 835**	**116 986**	**42 959**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**58**	**12 509**	**3 466**	**880**	**496**
7011 pt.	Hotels	4	2 682	695	159	92
7032	Sporting and recreational camps	18	4 091	1 138	157	111
704	Organization hotels and lodging houses, on membership basis	36	5 736	1 633	364	293
7391, 2, 7	**Research, testing, and consulting services**	**27**	**261 339**	**112 462**	**26 638**	**4 088**
7391	Research and development laboratories	8	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	17	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	2	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**189**	**78 078**	**32 126**	**5 638**	**3 052**
792	Producers, orchestras, and entertainers	23	12 288	5 596	1 560	500
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	12	5 537	2 334	571	274
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	11	6 751	3 262	989	226
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	40	12 358	3 904	857	452
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	9	2 401	1 077	206	124
84	Noncommercial museums, art galleries, and botanical and zoological gardens	31	9 957	2 827	651	328
8411	Noncommercial museums and art galleries	30	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	122	51 901	22 428	4 191	2 086
7999 pt.	Fairs	4	1 531	198	30	14
805, 8, 9	**Selected health services**	**137**	**231 660**	**96 577**	**22 305**	**8 706**
805	Nursing and personal care facilities	46	104 803	53 740	12 896	5 925
8051	Skilled nursing care facilities	18	71 937	37 107	8 896	3 959
8059	Nursing and personal care facilities, n.e.c.	28	32 866	16 633	4 000	1 966
806	Outpatient care facilities	69	91 491	22 386	5 164	1 658
809	Health and allied services, n.e.c.	22	35 366	20 451	4 245	1 123
81	**Legal aid societies and similar legal services**	**22**	**6 036**	**3 984**	**1 051**	**272**
823, 4, 9	**Selected educational services**	**77**	**37 379**	**15 480**	**3 575**	**1 146**
823	Libraries and information centers	7	1 975	847	181	82
824	Correspondence schools and vocational schools	29	16 120	7 789	1 667	500
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	27	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	2	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	41	19 284	6 844	1 707	564
83	**Social services**	**970**	**343 472**	**123 462**	**28 950**	**14 347**
835	Child day care services	281	28 139	17 070	4 281	2 839
832, 3, 6, 9	Other social services	689	315 333	106 392	24 669	11 508
832	Individual and family social services	261	77 919	35 184	8 363	3 261
833	Job training and vocational rehabilitation services	65	39 126	18 898	3 953	2 887
836	Residential care	161	51 366	24 192	5 611	2 982
839	Social services, n.e.c.	202	146 922	28 118	6 742	2 372
861, 2, 4, 9	**Selected membership organizations**	**1 057**	**396 691**	**103 699**	**24 274**	**10 204**
861	Business associations	186	81 011	25 514	6 230	1 418
864	Civic, social, and fraternal associations	620	192 625	41 620	9 320	6 352
862, 9	Other membership organizations	251	123 055	36 565	8 724	2 434
862	Professional membership organizations	125	73 681	22 446	5 418	1 335
869	Membership organizations, n.e.c.	126	49 374	14 119	3 306	1 099
892	**Noncommercial educational, scientific, and research organizations**	**43**	**43 742**	**11 579**	**2 875**	**548**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**2 580**	**(NC)**	**1 189 809**	**(NC)**	**(X)**	**502 835**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**58**	**(NC)**	**10 389**	**(NC)**	**(X)**	**3 466**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**27**	**(NC)**	**255 227**	**(NC)**	**(X)**	**112 462**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**189**	**(NC)**	**70 418**	**(NC)**	**(X)**	**32 126**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**137**	**128**	**197 787**	**77 798**	**154.2**	**98 577**	**39 542**	**144.2**
805	Nursing and personal care facilities	46	41	99 973	43 865	127.8	53 740	24 027	123.7
808	Outpatient care facilities	69	52	61 371	26 130	134.3	22 386	11 183	100.2
809	Health and allied services, n.e.c.	22	35	36 443	14 973	143.4	20 451	8 925	129.1
81	**Legal aid societies and similar legal services**	**22**	**13**	**6 066**	**(D)**	**(D)**	**3 984**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**77**	**70**	**43 701**	**18 212**	**140.0**	**15 480**	**6 403**	**141.8**
83	**Social services**	**970**	**718**	**255 443**	**125 718**	**103.2**	**123 462**	**63 980**	**93.0**
835	Child day care services	281	236	27 554	14 558	89.3	17 070	9 126	87.0
832, 3, 6, 9	Other social services	689	482	227 689	111 160	105.0	106 392	54 854	94.0
861, 2, 4, 9	**Selected membership organizations**	**1 057**	**918**	**312 462**	**178 543**	**75.0**	**103 699**	**59 251**	**75.0**
861	Business associations	186	152	77 030	38 956	97.7	25 514	14 076	81.3
864	Civic, social, and fraternal associations	620	550	128 786	63 617	102.4	41 620	20 639	101.7
862, 9	Other membership organizations	251	216	106 646	75 970	40.4	36 565	24 536	49.0
832	**Noncommercial educational, scientific, and research organizations**	**43**	**45**	**38 316**	**13 584**	**182.1**	**11 579**	**5 670**	**104.2**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**546 863**	**32 843**	**461 168**	**27 696**	**11 705**	**17**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**215 672**	**25 220**	**179 121**	**20 946**	**6 988**	**9**
7391, 2, 7	**Research, testing, and consulting services**	**9 679 222**	**63 928**	**9 452 852**	**62 433**	**27 510**	**151**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**413 111**	**25 583**	**372 582**	**23 073**	**10 526**	**16**
805, 8, 9	**Selected health services**	**1 690 949**	**26 609**	**1 443 701**	**22 718**	**11 093**	**64**
805	Nursing and personal care facilities	2 278 326	17 688	2 173 326	16 873	9 070	129
808	Outpatient care facilities	1 325 957	55 182	889 435	37 015	13 502	24
809	Health and allied services, n.e.c.	1 607 545	31 492	1 656 500	32 451	18 211	51
81	**Legal aid societies and similar legal services**	**274 364**	**22 191**	**275 727**	**22 301**	**14 647**	**12**
823, 4, 9	**Selected educational services**	**485 442**	**32 617**	**567 545**	**38 134**	**13 508**	**15**
83	**Social services**	**354 095**	**23 940**	**263 343**	**17 805**	**8 605**	**15**
835	Child day care services	100 139	9 912	98 057	9 706	6 013	10
832, 3, 6, 9	Other social services	457 668	27 401	330 753	19 803	9 245	17
861, 2, 4, 9	**Selected membership organizations**	**375 299**	**38 878**	**295 612**	**30 622**	**10 163**	**10**
861	Business associations	435 543	57 130	414 140	54 323	17 993	8
864	Civic, social, and fraternal associations	310 685	30 325	207 719	20 275	6 552	10
862, 9	Other membership organizations	490 259	50 557	424 884	43 815	15 023	10
832	**Noncommercial educational, scientific, and research organizations**	**1 017 256**	**67 503**	**891 070**	**59 130**	**17 869**	**15**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**341**	**62 605**	**25 159**	**5 759**	**3 186**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**6**	**1 068**	**315**	**41**	**65**
7391, 2, 7	**Research, testing, and consulting services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**24**	**5 526**	**1 873**	**384**	**256**
806, 8, 9	**Selected health services**	**17**	**8 869**	**4 749**	**1 184**	**837**
805	Nursing and personal care facilities	7	7 440	4 034	993	454
808	Outpatient care facilities	8	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	2	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**9**	**(D)**	**(D)**	**(D)**	**(D)**
83	**Social services**	**138**	**20 479**	**9 187**	**2 134**	**1 371**
835	Child day care services	31	2 833	1 640	377	236
832, 3, 6, 9	Other social services	107	17 646	7 547	1 757	1 135
861, 2, 4, 9	**Selected membership organizations**	**139**	**14 780**	**4 389**	**893**	**551**
861	Business associations	23	2 997	1 059	170	84
864	Civic, social, and fraternal associations	98	10 008	2 836	600	404
862, 9	Other membership organizations	28	1 775	494	123	63
892	**Noncommercial educational, scientific, and research organizations**	**3**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Maryland					
	Tax-exempt service industries	**2 733**	**1 685 164**	**839 616**	**200 806**	**88 824**
7032	**Sporting and recreational camps**	**14**	**2 153**	**703**	**174**	**85**
704	**Organization hotels and lodging houses, on membership basis**	**43**	**4 005**	**1 274**	**343**	**278**
7391, 7	**Miscellaneous business services**	**10**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	9	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	1	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**158**	**41 149**	**18 973**	**4 297**	**2 573**
792	Producers, orchestras, and entertainers	17	8 657	3 480	1 048	405
7922	Theatrical producers and miscellaneous theatrical services	8	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	9	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	141	32 492	15 493	3 249	2 168
80	**Health services**	**175**	**849 272**	**454 478**	**108 518**	**44 765**
805	Nursing and personal care facilities	41	43 885	24 027	6 248	3 654
8051	Skilled nursing care facilities	21	32 351	17 754	4 831	2 622
8059	Nursing and personal care facilities, n.e.c.	20	11 534	6 273	1 417	1 032
806	Hospitals	47	771 474	414 936	98 671	39 602
8062	General medical and surgical hospitals	40	733 865	393 881	94 099	37 733
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	5	(D)	(D)	(D)	(D)
808	Outpatient care facilities	52	26 190	11 183	2 574	1 109
Other 80	Other health and allied services, n.e.c.	35	7 723	4 332	1 025	400
81	**Legal aid societies and similar legal services**	**13**	**(D)**	**(D)**	**(D)**	**(D)**
82	**Educational services**	**179**	**276 159**	**146 592**	**35 258**	**18 071**
821	Elementary and secondary schools[1]	84	35 261	20 389	5 263	2 771
822	Colleges, universities, professional schools, and junior colleges	25	222 686	119 800	28 583	12 643
8221	Colleges, universities, and professional schools	21	215 047	115 640	27 519	11 922
8222	Junior colleges and technical institutes	4	7 639	4 160	1 064	721
823	Libraries and information centers	9	1 096	450	115	75
824	Correspondence schools and vocational schools	22	9 473	2 957	687	236
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	22	9 473	2 957	687	236
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	39	7 643	2 996	610	346
83	**Social services**	**718**	**125 718**	**63 980**	**15 358**	**9 852**
832	Individual and family social services	159	33 896	17 905	4 032	2 289
833	Job training and vocational rehabilitation services	45	11 448	6 100	1 506	1 414
835	Child day care services	236	14 558	9 126	2 300	2 114
836	Residential care	112	28 536	14 953	3 755	2 316
839	Social services, n.e.c.	166	37 280	15 896	3 763	1 719
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**36**	**7 938**	**2 690**	**645**	**386**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	27	6 430	2 307	570	331
7999 pt.	Museums, and botanical and zoological gardens (commercial)	9	1 508	383	75	55
86, ex. 866	**Membership organizations, except religious**	**1 276**	**224 036**	**76 888**	**18 533**	**10 350**
861	Business associations	152	38 956	14 076	3 418	1 161
862	Professional membership organizations	106	56 465	16 979	4 126	1 264
863	Labor unions and similar labor organizations	333	44 566	17 325	4 212	2 773
864	Civic, social, and fraternal associations	550	63 617	20 639	4 898	4 304
865	Political organizations	25	927	312	76	54
869	Membership organizations, n.e.c.	108	19 505	7 557	1 803	794
892	**Noncommercial educational, scientific, and research organizations**	**49**	**12 750**	**5 278**	**1 322**	**499**
4722, other 7, 89 ex. 892	**All other industries**	**62**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**5 022**	**2 584 195**	**1 073 898**	**250 967**	**98 858**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**100**	**18 460**	**4 701**	**922**	**551**
7011 pt.	Hotels	8	4 126	1 136	285	164
7032	Sporting and recreational camps	47	6 458	2 057	250	152
704	Organization hotels and lodging houses, on membership basis	45	5 876	1 508	377	235
7391, 2, 7	**Research, testing, and consulting services**	**44**	**155 649**	**69 492**	**16 206**	**2 568**
7391	Research and development laboratories	11	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	29	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	4	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**404**	**187 784**	**70 678**	**13 539**	**6 673**
792	Producers, orchestras, and entertainers	55	49 837	17 912	3 882	1 485
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	26	8 809	3 824	880	690
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	29	40 938	14 088	3 002	795
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	125	55 985	23 763	5 000	2 187
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	37	19 820	8 195	1 710	736
84	Noncommercial museums, art galleries, and botanical and zoological gardens	88	36 145	15 568	3 290	1 451
8411	Noncommercial museums and art galleries	83	33 563	14 929	3 174	1 411
8421	Noncommercial arboreta, botanical and zoological gardens	5	2 582	639	116	40
7997	Membership sports and recreation clubs	218	75 379	27 794	4 443	2 627
7999 pt.	Fairs	6	6 603	1 207	214	174
805, 8, 9	**Selected health services**	**364**	**362 535**	**181 337**	**42 721**	**17 322**
805	Nursing and personal care facilities	91	130 595	72 708	16 834	8 382
8051	Skilled nursing care facilities	50	95 667	53 140	12 371	5 894
8059	Nursing and personal care facilities, n.e.c.	41	34 928	19 568	4 463	2 488
808	Outpatient care facilities	160	143 238	58 842	15 172	4 307
809	Health and allied services, n.e.c.	113	88 702	49 787	10 715	4 633
81	**Legal aid societies and similar legal services**	**27**	**12 047**	**6 704**	**1 565**	**398**
823, 4, 9	**Selected educational services**	**227**	**66 451**	**32 900**	**8 139**	**3 583**
823	Libraries and information centers	74	11 402	6 023	1 473	639
824	Correspondence schools and vocational schools	29	11 387	5 370	1 230	669
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	27	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	2	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	124	43 662	21 507	5 436	2 275
83	**Social services**	**2 087**	**799 778**	**323 612**	**76 580**	**39 645**
835	Child day care services	443	54 677	32 475	7 733	4 967
832, 3, 6, 9	Other social services	1 644	745 101	291 137	68 847	34 679
832	Individual and family social services	676	276 807	117 422	28 020	13 787
833	Job training and vocational rehabilitation services	152	71 871	43 696	10 440	7 268
836	Residential care	404	116 130	59 643	14 109	7 009
839	Social services, n.e.c.	412	280 293	70 376	16 278	8 614
861, 2, 4, 9	**Selected membership organizations**	**1 655**	**499 443**	**155 685**	**37 130**	**16 780**
861	Business associations	273	98 597	35 316	8 457	1 997
864	Civic, social, and fraternal associations	1 044	223 780	66 680	15 969	10 806
862, 9	Other membership organizations	338	177 066	53 689	12 704	3 957
862	Professional membership organizations	119	95 749	24 793	5 979	1 357
869	Membership organizations, n.e.c.	219	81 317	28 896	6 725	2 600
892	**Noncommercial educational, scientific, and research organizations**	**114**	**484 048**	**228 591**	**54 163**	**9 358**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**5 022**	**(NC)**	**2 399 990**	**(NC)**	**(X)**	**1 073 696**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**100**	**(NC)**	**15 126**	**(NC)**	**(X)**	**4 701**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**44**	**(NC)**	**139 003**	**(NC)**	**(X)**	**69 492**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**404**	**(NC)**	**174 409**	**(NC)**	**(X)**	**70 676**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**364**	**331**	**345 461**	**184 486**	**87.3**	**181 337**	**103 166**	**75.8**
805	Nursing and personal care facilities	91	66	128 790	63 324	103.4	72 708	34 183	112.7
808	Outpatient care facilities	160	127	130 520	80 479	62.2	58 842	45 178	30.2
809	Health and allied services, n.e.c.	113	138	86 151	40 683	111.8	49 787	23 805	109.1
81	**Legal aid societies and similar legal services**	**27**	**41**	**12 265**	**5 389**	**127.6**	**6 704**	**3 862**	**73.6**
823, 4, 9	**Selected educational services**	**227**	**207**	**67 325**	**36 853**	**82.7**	**32 900**	**18 591**	**77.0**
83	**Social services**	**2 087**	**1 528**	**725 009**	**313 128**	**131.5**	**323 612**	**156 569**	**106.7**
835	Child day care services	443	341	54 413	27 166	100.3	32 475	16 625	95.3
832, 3, 6, 9	Other social services	1 644	1 187	670 596	285 962	134.5	291 137	139 944	108.0
861, 2, 4, 9	**Selected membership organizations**	**1 655**	**1 601**	**452 394**	**235 432**	**92.2**	**155 585**	**84 018**	**85.3**
861	Business associations	273	224	92 048	32 095	186.8	35 316	11 554	205.7
864	Civic, social, and fraternal associations	1 044	1 092	177 681	117 231	51.6	66 680	42 346	57.5
862, 9	Other membership organizations	338	285	182 665	86 106	112.1	53 689	30 118	78.3
892	**Noncommercial educational, scientific, and research organizations**	**114**	**92**	**468 998**	**182 179**	**157.4**	**228 591**	**88 423**	**164.5**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**514 575**	**26 680**	**477 895**	**24 778**	**11 085**	**19**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**164 600**	**29 873**	**151 260**	**27 452**	**8 532**	**6**
7391, 2, 7	**Research, testing, and consulting services**	**3 537 477**	**60 611**	**3 159 159**	**54 129**	**27 061**	**58**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**464 812**	**28 141**	**431 705**	**26 137**	**10 591**	**17**
805, 8, 9	**Selected health services**	**965 975**	**20 929**	**949 069**	**19 943**	**10 469**	**48**
805	Nursing and personal care facilities	1 435 110	15 580	1 415 275	15 365	8 674	92
808	Outpatient care facilities	895 238	33 257	815 750	30 304	13 662	27
809	Health and allied services, n.e.c.	784 973	19 146	762 398	18 595	10 746	41
81	**Legal aid societies and similar legal services**	**446 185**	**30 269**	**454 259**	**30 817**	**16 844**	**15**
823, 4, 9	**Selected educational services**	**292 736**	**18 546**	**296 586**	**18 790**	**9 182**	**16**
83	**Social services**	**383 219**	**20 173**	**347 393**	**18 288**	**8 153**	**19**
835	Child day care services	123 424	11 008	122 826	10 955	6 538	11
832, 3, 6, 9	Other social services	453 224	21 486	407 905	19 338	8 395	21
861, 2, 4, 9	**Selected membership organizations**	**361 778**	**29 800**	**273 350**	**28 992**	**9 289**	**10**
861	Business associations	361 161	49 373	337 172	46 093	17 685	7
864	Civic, social, and fraternal associations	214 349	20 709	170 193	16 443	6 171	10
862, 9	Other membership organizations	523 864	44 748	540 429	46 162	13 568	12
892	**Noncommercial educational, scientific, and research organizations**	**4 246 035**	**51 726**	**4 114 018**	**50 117**	**24 427**	**82**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**895**	**239 894**	**95 484**	**21 129**	**10 513**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**35**	**3 928**	**1 226**	**224**	**85**
7011 pt.	Hotels	2	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	28	3 386	1 151	205	82
704	Organization hotels and lodging houses, on membership basis	5	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**103**	**29 167**	**10 533**	**1 810**	**1 031**
792	Producers, orchestras, and entertainers	6	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	4	329	82	21	12
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	40	16 946	6 985	1 349	823
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	23	13 137	5 492	1 077	509
84	Noncommercial museums, art galleries, and botanical and zoological gardens	17	3 809	1 493	272	114
8411	Noncommercial museums and art galleries	17	3 809	1 493	272	114
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	53	10 362	3 236	428	382
7999 pt.	Fairs	2	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**57**	**21 688**	**12 557**	**2 850**	**1 382**
805	Nursing and personal care facilities	5	5 101	3 428	789	473
8051	Skilled nursing care facilities	4	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	(D)
808	Outpatient care facilities	29	4 838	2 738	613	219
809	Health and allied services, n.e.c.	23	11 749	6 391	1 448	700
81	**Legal aid societies and similar legal services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**58**	**9 322**	**4 751**	**1 129**	**550**
823	Libraries and information centers	31	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	1	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	27	6 640	3 538	839	373
83	**Social services**	**331**	**82 344**	**31 414**	**7 548**	**4 481**
835	Child day care services	65	5 924	3 373	826	633
832, 3, 6, 9	Other social services	266	76 420	28 041	6 722	3 828
832	Individual and family social services	140	31 783	9 547	2 328	1 380
833	Job training and vocational rehabilitation services	23	8 721	5 193	1 196	980
836	Residential care	66	18 274	9 386	2 242	1 111
839	Social services, n.e.c.	37	17 642	3 915	956	357
861, 2, 4, 9	**Selected membership organizations**	**292**	**38 811**	**12 297**	**2 720**	**1 814**
861	Business associations	41	4 714	1 441	337	183
864	Civic, social, and fraternal associations	186	19 405	6 154	1 323	1 231
862, 9	Other membership organizations	65	14 692	4 702	1 060	420
862	Professional membership organizations	10	3 104	1 272	289	65
869	Membership organizations, n.e.c.	55	11 588	3 430	771	355
892	**Noncommercial educational, scientific, and research organizations**	**12**	**53 872**	**22 312**	**4 757**	**1 145**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Massachusetts					
	Tax-exempt service industries	**5 253**	**4 400 723**	**2 226 277**	**543 461**	**247 257**
7032	**Sporting and recreational camps**	**45**	**4 234**	**1 513**	**223**	**161**
704	**Organization hotels and lodging houses, on membership basis**	**66**	**5 584**	**1 538**	**394**	**388**
7391, 7	**Miscellaneous business services**	**17**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	14	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	3	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**245**	**60 825**	**26 904**	**4 827**	**2 906**
792	Producers, orchestras, and entertainers	46	19 658	9 168	1 869	1 044
7922	Theatrical producers and miscellaneous theatrical services	31	3 749	1 594	321	205
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	15	15 909	7 574	1 548	839
7997	Membership sports and recreation clubs	199	41 167	17 736	2 958	1 862
80	**Health services**	**451**	**2 054 230**	**1 081 622**	**270 465**	**110 483**
805	Nursing and personal care facilities	66	63 324	34 183	8 160	6 040
8051	Skilled nursing care facilities	37	45 561	24 917	5 997	4 310
8059	Nursing and personal care facilities, n.e.c.	29	17 763	9 266	2 163	1 730
806	Hospitals	120	1 869 744	978 456	245 242	97 523
8062	General medical and surgical hospitals	99	1 690 450	877 056	217 462	86 773
8063	Psychiatric hospitals	3	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	18	(D)	(D)	(D)	(D)
808	Outpatient care facilities	127	80 479	45 178	11 500	4 109
Other 80	Other health and allied services, n.e.c.	138	40 683	23 805	5 563	2 811
81	**Legal aid societies and similar legal services**	**41**	**5 389**	**3 862**	**921**	**371**
82	**Educational services**	**457**	**1 285 028**	**566 840**	**161 184**	**79 029**
821	Elementary and secondary schools[1]	158	107 755	56 400	14 407	7 097
822	Colleges, universities, professional schools, and junior colleges	92	1 140 420	591 849	142 168	68 677
8221	Colleges, universities, and professional schools	69	1 095 100	570 655	136 249	64 617
8222	Junior colleges and technical institutes	23	45 320	21 194	5 919	4 060
823	Libraries and information centers	71	5 543	2 680	705	470
824	Correspondence schools and vocational schools	33	7 913	3 825	1 056	613
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	31	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	2	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	103	23 397	12 086	2 848	2 172
83	**Social services**	**1 528**	**313 128**	**156 569**	**35 572**	**24 426**
832	Individual and family social services	483	99 313	51 890	11 814	7 647
833	Job training and vocational rehabilitation services	98	27 553	14 910	3 000	3 524
835	Child day care services	341	27 166	16 625	4 100	3 344
836	Residential care	273	61 149	29 192	7 062	4 788
839	Social services, n.e.c.	333	97 947	43 952	9 596	5 123
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**118**	**35 411**	**17 091**	**3 883**	**2 114**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	89	24 949	11 875	2 929	1 442
7999 pt.	Museums, and botanical and zoological gardens (commercial)	29	10 462	5 216	954	672
86, ex. 866	**Membership organizations, except religious**	**2 260**	**292 298**	**107 786**	**26 723**	**16 965**
861	Business associations	224	32 095	11 554	2 975	1 007
862	Professional membership organizations	110	38 318	13 574	3 230	1 010
863	Labor unions and similar labor organizations	633	55 693	23 378	5 872	4 166
864	Civic, social, and fraternal associations	1 092	117 231	42 346	10 545	8 823
865	Political organizations	26	1 173	390	105	73
869	Membership organizations, n.e.c.	175	47 788	16 544	3 996	1 886
892	**Noncommercial educational, scientific, and research organizations**	**92**	**182 179**	**86 423**	**19 924**	**5 528**
4722, other 7, 89 ex. 892	**All other industries**	**133**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**5 076**	**1 887 589**	**721 464**	**160 481**	**70 270**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**183**	**20 668**	**6 443**	**1 169**	**1 173**
7011 pt.	Hotels	2	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	66	12 623	4 691	672	764
704	Organization hotels and lodging houses, on membership basis	115	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**30**	**12 356**	**5 767**	**1 474**	**350**
7391	Research and development laboratories	6	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	19	5 363	2 731	657	166
7397	Testing labcratories and facilities	5	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**357**	**174 724**	**74 555**	**13 962**	**6 093**
792	Producers, orchestras, and entertainers	45	24 310	10 052	2 473	895
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	25	9 119	3 255	768	334
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	20	15 191	6 797	1 705	561
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	59	33 283	15 746	3 514	1 368
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	9	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	51	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	48	17 746	6 576	1 565	564
8421	Noncommercial arboreta, botanical and zoological gardens	3	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	225	109 344	47 685	7 852	3 764
7999 pt.	Fairs	28	7 787	1 072	123	66
805, 8, 9	**Selected health services**	**332**	**401 094**	**173 342**	**39 458**	**13 254**
805	Nursing and personal care facilities	85	104 621	54 165	12 688	6 525
8051	Skilled nursing care facilities	39	75 292	38 383	8 994	4 647
8059	Nursing and personal care facilities, n.e.c.	46	29 329	15 782	3 694	1 878
806	Outpatient care facilities	168	244 838	89 557	20 195	4 554
809	Health and allied services, n.e.c.	79	51 635	29 620	6 585	2 175
81	**Legal aid societies and similar legal services**	**46**	**8 891**	**6 693**	**1 665**	**383**
823, 4, 9	**Selected educational services**	**72**	**15 976**	**7 029**	**1 755**	**903**
823	Libraries and information centers	10	486	125	29	28
824	Correspondence schools and vocational schools	23	5 370	2 361	546	220
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	21	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	2	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	39	10 120	4 543	1 180	655
83	**Social services**	**2 072**	**765 539**	**285 474**	**62 557**	**31 229**
835	Child day care services	498	25 477	15 245	3 525	2 660
832, 3, 6, 9	Other social services	1 574	740 062	270 229	59 032	28 569
832	Individual and family social services	709	215 331	97 460	22 557	8 606
833	Job training and vocational rehabilitation services	175	83 458	39 613	9 021	7 730
836	Residential care	362	144 211	70 092	16 058	7 732
839	Social services, n.e.c.	328	297 062	63 064	11 396	4 501
861, 2, 4, 9	**Selected membership organizations**	**1 934**	**447 319**	**140 490**	**33 149**	**15 821**
861	Business associations	348	99 675	29 933	7 455	1 930
864	Civic, social, and fraternal associations	1 209	224 312	74 043	17 063	10 773
862, 9	Other membership organizations	379	123 332	36 514	8 631	3 118
862	Professional membership organizations	149	70 373	18 762	4 480	1 067
869	Membership organizations, n.e.c.	230	52 959	17 752	4 151	2 051
892	**Noncommercial educational, scientific, and research organizations**	**50**	**41 022**	**21 671**	**5 292**	**1 084**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**5 076**	**(NC)**	**1 710 489**	**(NC)**	**(X)**	**721 464**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**183**	**(NC)**	**19 505**	**(NC)**	**(X)**	**6 443**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**30**	**(NC)**	**11 405**	**(NC)**	**(X)**	**5 767**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**357**	**(NC)**	**176 001**	**(NC)**	**(X)**	**74 555**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**332**	**271**	**382 058**	**158 480**	**141.1**	**173 342**	**80 978**	**114.1**
805	Nursing and personal care facilities	85	58	102 815	60 918	68.8	54 165	32 180	68.3
808	Outpatient care facilities	168	145	229 839	72 361	217.6	89 557	36 373	146.2
809	Health and allied services, n.e.c.	79	68	49 404	25 201	96.0	29 620	12 423	138.4
81	**Legal aid societies and similar legal services**	**46**	**52**	**10 124**	**8 975**	**12.8**	**6 693**	**5 393**	**24.1**
823, 4, 9	**Selected educational services**	**72**	**78**	**14 939**	**9 728**	**53.6**	**7 029**	**4 683**	**50.1**
83	**Social services**	**2 072**	**1 574**	**645 114**	**283 198**	**127.8**	**285 474**	**145 718**	**95.9**
835	Child day care services	498	481	24 093	17 153	40.5	15 245	9 796	55.6
832, 3, 8, 9	Other social services	1 574	1 093	621 021	266 045	133.4	270 229	135 920	98.8
861, 2, 4, 9	**Selected membership organizations**	**1 934**	**1 936**	**410 557**	**265 358**	**54.7**	**140 490**	**94 780**	**48.2**
861	Business associations	346	365	93 325	65 224	43.1	29 933	23 787	25.8
864	Civic, social, and fraternal associations	1 209	1 179	210 129	130 031	61.6	74 043	46 556	59.0
862, 9	Other membership organizations	379	392	107 103	70 103	52.8	36 514	24 437	49.4
892	**Noncommercial educational, scientific, and research organizations**	**50**	**52**	**40 786**	**27 709**	**47.2**	**21 671**	**12 595**	**72.1**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses			
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)	Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
	Total	**371 865**	**26 862**	**336 978**	**24 342**	**10 267**	**14**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**112 940**	**17 620**	**106 585**	**16 628**	**5 493**	**6**
7391, 2, 7	**Research, testing, and consulting services**	**411 867**	**35 303**	**380 167**	**32 586**	**16 477**	**12**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**489 423**	**28 676**	**493 000**	**28 886**	**12 238**	**17**
805, 8, 9	**Selected health services**	**1 208 114**	**30 262**	**1 150 777**	**28 826**	**13 078**	**40**
805	Nursing and personal care facilities	1 230 835	16 034	1 209 588	15 757	8 301	77
808	Outpatient care facilities	1 457 369	53 763	1 368 089	50 470	19 666	27
809	Health and allied services, n.e.c.	653 608	23 740	625 367	22 714	13 618	28
81	**Legal aid societies and similar legal services**	**193 283**	**23 214**	**220 087**	**26 433**	**17 475**	**8**
823, 4, 9	**Selected educational services**	**221 889**	**17 692**	**207 486**	**16 544**	**7 784**	**13**
83	**Social services**	**369 469**	**24 514**	**311 348**	**20 658**	**9 141**	**15**
835	Child day care services	51 159	9 578	48 380	9 058	5 731	5
832, 3, 8, 9	Other social services	470 179	25 904	394 550	21 738	9 459	18
861, 2, 4, 9	**Selected membership organizations**	**231 292**	**28 274**	**212 284**	**25 950**	**8 880**	**8**
861	Business associations	288 078	51 645	269 725	48 355	15 509	6
864	Civic, social, and fraternal associations	185 535	20 822	173 804	19 505	6 873	9
862, 9	Other membership organizations	325 414	39 555	282 594	34 350	11 711	8
892	**Noncommercial educational, scientific, and research organizations**	**820 440**	**38 555**	**815 720**	**38 333**	**20 367**	**21**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 077**	**179 433**	**73 538**	**16 398**	**9 722**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**53**	**6 727**	**2 100**	**391**	**231**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	29	4 644	1 537	249	106
704	Organization hotels and lodging houses, on membership basis	23	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**4**	**689**	**376**	**77**	**39**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	3	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**89**	**20 727**	**6 430**	**1 036**	**791**
792	Producers, orchestras, and entertainers	5	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	12	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	3	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	9	761	341	96	38
8411	Noncommercial museums and art galleries	9	761	341	96	38
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	58	13 650	4 742	716	627
7999 pt.	Fairs	14	3 499	805	67	38
805, 8, 9	**Selected health services**	**51**	**27 936**	**13 438**	**3 116**	**1 255**
805	Nursing and personal care facilities	17	13 707	7 885	1 801	819
8051	Skilled nursing care facilities	6	9 687	5 470	1 225	564
8059	Nursing and personal care facilities, n.e.c.	11	4 020	2 415	576	255
808	Outpatient care facilities	25	11 385	4 236	1 030	302
809	Health and allied services, n.e.c.	9	2 844	1 315	284	134
81	**Legal aid societies and similar legal services**	**14**	**1 384**	**933**	**231**	**58**
823, 4, 9	**Selected educational services**	**6**	**(D)**	**(D)**	**(D)**	**(D)**
823	Libraries and information centers	4	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	-	-	-	-	-
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	-	-	-	-	-
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	2	(D)	(D)	(D)	(D)
83	**Social services**	**455**	**81 138**	**36 071**	**8 542**	**5 389**
835	Child day care services	130	3 484	2 253	594	488
832, 3, 8, 9	Other social services	325	77 651	33 818	7 948	4 881
832	Individual and family social services	178	22 045	10 549	2 448	1 192
833	Job training and vocational rehabilitation services	47	25 034	11 082	2 629	2 286
836	Residential care	49	16 278	8 037	1 908	767
839	Social services, n.e.c.	51	14 294	4 150	965	646
861, 2, 4, 9	**Selected membership organizations**	**400**	**38 101**	**12 976**	**2 878**	**1 879**
861	Business associations	62	4 058	1 495	311	156
864	Civic, social, and fraternal associations	260	26 538	9 113	1 898	1 471
862, 9	Other membership organizations	78	7 505	2 267	469	249
862	Professional membership organizations	14	1 775	455	110	36
869	Membership organizations, n.e.c.	64	5 730	1 812	359	213
892	**Noncommercial educational, scientific, and research organizations**	**5**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Michigan					
	Tax-exempt service industries	**6 186**	**3 586 893**	**1 746 453**	**404 839**	**191 747**
7032	**Sporting and recreational camps**	**46**	**4 632**	**1 486**	**237**	**125**
704	**Organization hotels and lodging houses, on membership basis**	**123**	**9 056**	**2 121**	**577**	**547**
7391, 7	**Miscellaneous business services**	**10**	**3 863**	**2 057**	**480**	**159**
7391	Commercial research and development laboratories	4	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	6	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**280**	**91 534**	**38 884**	**7 120**	**4 493**
792	Producers, orchestras, and entertainers	33	12 957	4 887	1 354	597
7922	Theatrical producers and miscellaneous theatrical services	18	6 091	1 472	350	285
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	15	6 866	3 415	1 004	312
7997	Membership sports and recreation clubs	247	78 577	33 977	5 766	3 896
80	**Health services**	**445**	**2 342 576**	**1 226 942**	**283 028**	**116 746**
805	Nursing and personal care facilities	58	80 918	32 180	7 641	5 581
8051	Skilled nursing care facilities	31	42 704	22 980	5 515	4 032
8059	Nursing and personal care facilities, n.e.c.	27	18 214	9 200	2 126	1 549
806	Hospitals	174	2 184 098	1 145 966	264 294	106 241
8062	General medical and surgical hospitals	162	2 111 979	1 106 026	254 881	102 332
8063	Psychiatric hospitals	5	16 940	10 845	2 463	1 251
8069	Specialty hospitals, except psychiatric	7	55 177	29 095	6 950	2 658
808	Outpatient care facilities	145	72 361	36 373	8 440	2 560
Other 80	Other health and allied services, n.e.c.	68	25 201	12 423	2 653	1 236
81	**Legal aid societies and similar legal services**	**52**	**8 975**	**5 393**	**1 175**	**433**
82	**Educational services**	**225**	**342 972**	**119 702**	**29 711**	**19 398**
821	Elementary and secondary schools[1]	96	40 036	24 003	5 850	2 658
822	Colleges, universities, professional schools, and junior colleges	51	173 667	85 018	21 196	15 214
8221	Colleges, universities, and professional schools	45	164 947	80 960	20 133	14 272
8222	Junior colleges and technical institutes	6	8 720	4 058	1 063	942
823	Libraries and information centers	12	476	209	65	52
824	Correspondence schools and vocational schools	26	11 984	5 314	1 349	641
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	20	8 239	3 265	816	251
8243, 4	Data processing, business, and secretarial schools	6	3 745	2 049	533	390
829	Schools and educational services, n.e.c.	40	16 809	5 158	1 251	833
83	**Social services**	**1 574**	**283 196**	**145 716**	**33 469**	**22 729**
832	Individual and family social services	495	94 233	50 077	11 474	6 516
833	Job training and vocational rehabilitation services	117	35 875	21 704	4 627	5 156
835	Child day care services	481	17 153	9 796	2 664	2 504
836	Residential care	174	58 180	27 988	6 490	4 174
839	Social services, n.e.c.	307	77 757	36 151	8 014	4 379
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**59**	**19 241**	**9 551**	**2 018**	**1 151**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	49	17 529	9 092	1 922	1 054
7999 pt.	Museums, and botanical and zoological gardens (commercial)	10	1 712	459	96	97
86, ex. 866	**Membership organizations, except religious**	**3 193**	**529 426**	**175 694**	**42 649**	**25 044**
861	Business associations	365	65 224	23 787	5 400	1 822
862	Professional membership organizations	150	29 593	10 143	2 564	1 080
863	Labor unions and similar labor organizations	1 220	260 345	79 756	19 829	10 917
864	Civic, social, and fraternal associations	1 179	130 031	46 556	11 080	9 243
865	Political organizations	37	3 723	1 158	356	157
869	Membership organizations, n.e.c.	242	40 510	14 294	3 420	1 825
992	**Noncommercial educational, scientific, and research organizations**	**52**	**27 709**	**12 595**	**2 951**	**1 653**
4722, other 7, 89 ex. 892	**All other industries**	**126**	**23 711**	**8 338**	**1 424**	**869**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**3 575**	**1 746 777**	**780 896**	**183 640**	**75 993**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**99**	**11 537**	**4 253**	**787**	**516**
7011 pt.	Hotels	4	2 243	912	167	83
7032	Sporting and recreational camps	48	6 168	2 434	391	241
704	Organization hotels and lodging houses, on membership basis	47	3 126	907	229	192
7391, 2, 7	**Research, testing, and consulting services**	**17**	**9 344**	**3 328**	**853**	**196**
7391	Research and development laboratories	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	13	7 240	2 604	486	137
7397	Testing laboratories and facilities	2	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**241**	**111 905**	**49 550**	**10 877**	**4 648**
792	Producers, orchestras, and entertainers	45	30 943	14 699	3 764	1 446
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	26	15 460	7 194	1 952	806
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	17	15 483	7 505	1 812	640
7999 pt., 84	**Museums, art galleries, and botanical and zoological gardens**	**54**	**35 519**	**15 331**	**3 690**	**1 241**
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	5	667	218	50	26
84	Noncommercial museums, art galleries, and botanical and zoological gardens	49	34 832	15 113	3 640	1 215
8411	Noncommercial museums and art galleries	47	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	2	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	109	43 173	19 329	3 399	1 929
7999 pt.	Fairs	33	2 270	191	24	32
805, 8, 9	**Selected health services**	**333**	**770 805**	**406 234**	**95 839**	**30 837**
805	Nursing and personal care facilities	193	281 447	162 646	37 731	19 150
8051	Skilled nursing care facilities	103	216 147	125 350	29 037	14 523
8059	Nursing and personal care facilities, n.e.c.	90	65 300	37 296	8 694	4 627
808	Outpatient care facilities	118	478 959	238 571	56 922	11 286
809	Health and allied services, n.e.c.	22	10 199	5 017	1 166	401
81	**Legal aid societies and similar legal services**	**25**	**7 071**	**3 481**	**771**	**186**
823, 4, 9	**Selected educational services**	**89**	**12 437**	**5 895**	**1 345**	**665**
823	Libraries and information centers	4	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	12	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	12	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	43	8 776	4 526	1 063	522
83	**Social services**	**1 176**	**466 112**	**190 965**	**45 340**	**23 760**
835	Child day care services	297	(D)	(D)	(D)	(D)
832, 3, 6, 9	Other social services	879	(D)	(D)	(D)	(D)
832	Individual and family social services	363	122 830	52 931	12 485	4 872
833	Job training and vocational rehabilitation services	121	63 737	37 446	8 582	7 749
836	Residential care	179	112 932	50 773	11 839	5 299
839	Social services, n.e.c.	216	(D)	(D)	(D)	(D)
861, 2, 4, 9	**Selected membership organizations**	**1 582**	**320 530**	**102 788**	**24 752**	**14 524**
861	Business associations	249	70 407	20 662	5 056	1 373
864	Civic, social, and fraternal associations	1 023	169 208	55 346	13 215	10 676
862, 9	Other membership organizations	320	80 915	26 777	6 481	2 475
862	Professional membership organizations	92	25 685	7 720	1 809	479
869	Membership organizations, n.e.c.	228	55 230	19 057	4 672	1 996
892	**Noncommercial educational, scientific, and research organizations**	**33**	**37 236**	**14 406**	**3 276**	**881**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**3 575**	**(NC)**	**1 599 218**	**(NC)**	**(X)**	**780 896**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**99**	**(NC)**	**12 335**	**(NC)**	**(X)**	**4 253**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**17**	**(NC)**	**5 969**	**(NC)**	**(X)**	**3 328**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**241**	**(NC)**	**110 268**	**(NC)**	**(X)**	**49 550**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**333**	**296**	**743 605**	**339 829**	**118.8**	**406 234**	**199 992**	**103.1**
805	Nursing and personal care facilities	193	170	275 794	137 618	100.4	162 046	78 341	107.6
808	Outpatient care facilities	118	94	456 491	193 589	136.8	238 571	116 774	104.3
809	Health and allied services, n.e.c.	22	32	9 320	8 622	8.1	5 017	4 677	2.9
81	**Legal aid societies and similar legal services**	**25**	**15**	**6 739**	**3 934**	**71.3**	**3 481**	**2 422**	**43.7**
823, 4, 9	**Selected educational services**	**59**	**47**	**11 736**	**5 777**	**103.2**	**5 898**	**2 862**	**106.0**
83	**Social services**	**1 176**	**1 000**	**399 292**	**187 225**	**113.3**	**190 965**	**100 622**	**89.8**
835	Child day care services	297	256	(D)	14 182	(D)	(D)	8 929	(D)
832, 3, 6, 9	Other social services	879	744	(D)	173 043	(D)	(D)	91 693	(D)
861, 2, 4, 9	**Selected membership organizations**	**1 592**	**1 456**	**274 069**	**175 554**	**56.1**	**102 785**	**63 311**	**62.3**
861	Business associations	249	248	62 403	38 681	61.3	20 662	13 137	57.3
864	Civic, social, and fraternal associations	1 023	932	144 295	91 586	57.6	55 346	32 161	72.1
862, 9	Other membership organizations	320	276	67 371	45 287	48.8	26 777	18 013	48.7
892	**Noncommercial educational, scientific, and research organizations**	**33**	**29**	**34 203**	**20 041**	**70.7**	**14 406**	**5 873**	**145.3**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**488 609**	**22 986**	**447 333**	**21 044**	**10 276**	**21**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**116 535**	**22 359**	**124 896**	**23 905**	**8 242**	**5**
7391, 2, 7	**Research, testing, and consulting services**	**549 647**	**47 573**	**409 941**	**35 586**	**16 969**	**12**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**484 336**	**24 076**	**457 544**	**23 724**	**10 660**	**19**
805, 8, 9	**Selected health services**	**2 314 129**	**24 990**	**2 233 048**	**24 114**	**13 174**	**93**
805	Nursing and personal care facilities	1 456 275	14 697	1 428 964	14 402	8 493	99
808	Outpatient care facilities	4 058 975	42 438	3 885 517	40 625	21 139	96
809	Health and allied services, n.e.c.	463 591	25 434	423 636	23 242	12 511	18
81	**Legal aid societies and similar legal services**	**282 840**	**42 596**	**269 560**	**40 596**	**20 970**	**7**
823, 4, 9	**Selected educational services**	**210 797**	**18 702**	**198 915**	**17 648**	**9 956**	**11**
83	**Social services**	**396 354**	**19 618**	**339 534**	**16 805**	**8 037**	**20**
835	Child day care services	(D)	(D)	(D)	(D)	(D)	(D)
832, 3, 6, 9	Other social services	(D)	(D)	(D)	(D)	(D)	(D)
861, 2, 4, 9	**Selected membership organizations**	**201 338**	**22 069**	**172 154**	**18 870**	**7 077**	**9**
861	Business associations	282 759	51 280	250 614	45 450	15 049	6
864	Civic, social, and fraternal associations	155 404	15 849	141 051	13 516	5 184	10
862, 9	Other membership organizations	252 859	32 693	210 534	27 221	10 819	8
892	**Noncommercial educational, scientific, and research organizations**	**1 128 364**	**54 678**	**1 036 455**	**50 225**	**21 154**	**21**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 321**	**361 034**	**159 857**	**38 671**	**22 636**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**32**	**4 184**	**1 474**	**218**	**160**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	25	3 283	1 159	186	134
704	Organization hotels and lodging houses, on membership basis	6	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	3	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**106**	**12 442**	**3 916**	**544**	**469**
792	Producers, orchestras, and entertainers	9	497	146	35	21
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	6	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	17	695	237	50	54
7998 pt.	Commercial museums, art galleries, and botanical and zoological gardens	1	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	16	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	15	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	55	9 720	3 400	441	373
7999 pt.	Fairs	25	1 530	133	18	21
805, 8, 9	**Selected health services**	**154**	**157 483**	**87 880**	**20 662**	**11 081**
805	Nursing and personal care facilities	103	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	52	85 970	49 214	11 308	6 320
8059	Nursing and personal care facilities, n.e.c.	51	(D)	(D)	(D)	(D)
808	Outpatient care facilities	44	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	7	655	346	74	37
81	**Legal aid societies and similar legal services**	**5**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**11**	**1 088**	**576**	**139**	**78**
823	Libraries and information centers	-	-	-	-	-
824	Correspondence schools and vocational schools	-	-	-	-	-
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	-	-	-	-	-
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	11	1 088	576	139	78
83	**Social services**	**378**	**107 788**	**43 047**	**9 668**	**6 295**
835	Child day care services	90	3 287	2 034	548	448
832, 3, 6, 9	Other social services	288	104 479	41 013	9 120	5 847
832	Individual and family social services	104	31 402	10 266	2 349	1 214
833	Job training and vocational rehabilitation services	54	20 532	12 494	2 747	2 665
836	Residential care	87	26 987	9 026	2 062	983
839	Social services, n.e.c.	63	23 578	9 227	1 962	985
861, 2, 4, 9	**Selected membership organizations**	**630**	**78 837**	**22 480**	**5 331**	**4 540**
861	Business associations	61	11 314	2 300	546	185
864	Civic, social, and fraternal associations	469	56 430	16 677	3 960	3 843
862, 9	Other membership organizations	100	9 093	3 483	825	512
862	Professional membership organizations	9	(D)	(D)	(D)	(D)
869	Membership organizations, n.e.c.	91	(D)	(D)	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	**2**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Minnesota					
	Tax-exempt service industries	**3 891**	**1 752 843**	**898 237**	**210 835**	**126 419**
7032	**Sporting and recreational camps**	**43**	**3 976**	**1 527**	**272**	**176**
704	**Organization hotels and lodging houses, on membership basis**	**57**	**3 346**	**773**	**212**	**226**
7391, 7	**Miscellaneous business services**	**7**	**2 488**	**1 184**	**290**	**88**
7391	Commercial research and development laboratories	5	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	2	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**134**	**42 349**	**20 680**	**4 193**	**2 839**
792	Producers, orchestras, and entertainers	24	12 065	6 629	1 536	830
7922	Theatrical producers and miscellaneous theatrical services	14	5 755	2 913	554	337
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	10	6 310	3 718	882	493
7997	Membership sports and recreation clubs	110	30 264	14 051	2 657	2 009
80	**Health services**	**396**	**1 045 525**	**582 691**	**136 327**	**70 483**
805	Nursing and personal care facilities	170	137 618	78 341	17 742	15 368
8051	Skilled nursing care facilities	88	96 331	54 656	12 388	10 769
8059	Nursing and personal care facilities, n.e.c.	82	41 287	23 685	5 354	4 599
806	Hospitals	100	705 696	382 699	89 307	47 238
8062	General medical and surgical hospitals	94	683 767	371 589	86 905	46 069
8063	Psychiatric hospitals	1	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	5	(D)	(D)	(D)	(D)
808	Outpatient care facilities	94	193 589	116 774	28 059	7 449
Other 80	Other health and allied services, n.e.c.	32	8 622	4 877	1 219	428
81	**Legal aid societies and similar legal services**	**15**	**3 934**	**2 422**	**473**	**164**
82	**Educational services**	**142**	**161 012**	**85 707**	**20 924**	**15 763**
821	Elementary and secondary schools[1]	55	11 878	6 924	1 583	762
822	Colleges, universities, professional schools, and junior colleges	40	173 357	75 921	18 652	14 500
8221	Colleges, universities, and professional schools	34	163 009	70 614	17 553	13 605
8222	Junior colleges and technical institutes	6	10 348	5 307	1 099	895
823	Libraries and information centers	3	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	10	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	9	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	34	3 747	1 828	456	355
83	**Social services**	**1 000**	**187 225**	**100 622**	**23 647**	**18 839**
832	Individual and family social services	289	49 636	26 227	6 178	4 091
833	Job training and vocational rehabilitation services	87	33 561	23 245	5 423	7 020
835	Child day care services	256	14 182	8 929	2 295	1 992
836	Residential care	154	45 044	23 022	5 395	3 161
839	Social services, n.e.c.	204	44 802	19 199	4 350	2 674
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**51**	**13 837**	**5 601**	**1 317**	**626**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	39	13 112	5 352	1 253	554
7999 pt.	Museums, and botanical and zoological gardens (commercial)	12	725	249	64	72
86, ex. 866	**Membership organizations, except religious**	**1 910**	**226 332**	**84 241**	**20 599**	**15 853**
861	Business associations	248	38 681	13 137	3 227	1 273
862	Professional membership organizations	82	17 697	5 966	1 471	557
863	Labor unions and similar labor organizations	438	48 874	20 399	4 971	3 650
864	Civic, social, and fraternal associations	932	91 586	32 161	7 879	8 533
865	Political organizations	16	1 904	531	121	62
869	Membership organizations, n.e.c.	194	27 590	12 047	2 930	1 578
892	**Noncommercial educational, scientific, and research organizations**	**29**	**20 041**	**5 873**	**1 444**	**667**
4722, other 7, 89 ex. 892	**All other industries**	**107**	**12 798**	**4 918**	**1 137**	**897**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 309**	**268 268**	**105 741**	**24 948**	**14 152**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**40**	**4 670**	**980**	**241**	**186**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	9	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	30	3 764	713	208	160
7391, 2, 7	**Research, testing, and consulting services**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**92**	**19 796**	**7 177**	**1 467**	**935**
792	Producers, orchestras, and entertainers	10	1 560	680	144	48
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	5	533	179	34	17
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	5	1 047	501	110	31
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	13	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	5	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	8	872	167	37	23
8411	Noncommercial museums and art galleries	8	872	167	37	23
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	67	16 383	6 003	1 225	806
7999 pt.	Fairs	2	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**113**	**48 400**	**22 234**	**5 232**	**2 100**
805	Nursing and personal care facilities	9	7 456	4 111	1 053	541
8051	Skilled nursing care facilities	2	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	7	(D)	(D)	(D)	(D)
808	Outpatient care facilities	49	14 543	6 968	1 741	569
809	Health and allied services, n.e.c.	52	24 399	11 155	2 438	990
81	**Legal aid societies and similar legal services**	**17**	**3 916**	**2 242**	**500**	**159**
823, 4, 9	**Selected educational services**	**13**	**1 211**	**672**	**164**	**79**
823	Libraries and information centers	11	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	1	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	1	(D)	(D)	(D)	(D)
83	**Social services**	**510**	**138 232**	**54 410**	**13 020**	**8 783**
835	Child day care services	190	35 859	17 692	4 692	2 992
832, 3, 6, 9	Other social services	320	100 373	36 717	8 328	5 791
832	Individual and family social services	111	25 800	11 308	2 520	1 377
833	Job training and vocational rehabilitation services	45	10 740	5 433	885	1 767
836	Residential care	37	10 654	4 319	1 053	572
839	Social services, n.e.c.	127	53 179	15 659	3 870	2 075
861, 2, 4, 9	**Selected membership organizations**	**519**	**52 890**	**17 569**	**4 210**	**1 881**
861	Business associations	135	15 536	5 472	1 370	409
864	Civic, social, and fraternal associations	226	21 937	8 961	1 618	1 019
862, 9	Other membership organizations	158	15 217	5 136	1 224	453
862	Professional membership organizations	44	5 924	2 143	519	163
869	Membership organizations, n.e.c.	114	9 293	2 993	705	290
892	Noncommercial educational, scientific, and research organizations	5	(D)	(D)	(D)	(D)

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**1 309**	**(NC)**	**238 006**	**(NC)**	**(X)**	**105 741**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**40**	**(NC)**	**4 736**	**(NC)**	**(X)**	**980**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**3**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**93**	**(NC)**	**17 194**	**(NC)**	**(X)**	**7 177**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**116**	**68**	**42 818**	**(D)**	**(D)**	**22 234**	**(D)**	**(D)**
805	Nursing and personal care facilities	9	10	7 562	(D)	(D)	4 111	(D)	(D)
808	Outpatient care facilities	49	27	13 754	5 455	152.1	6 968	2 476	181.4
809	Health and allied services, n.e.c.	52	31	21 502	(D)	(D)	11 155	(D)	(D)
81	**Legal aid societies and similar legal services**	**17**	**19**	**3 620**	**1 994**	**81.5**	**2 242**	**1 446**	**55.0**
823, 4, 9	**Selected educational services**	**13**	**9**	**1 625**	**817**	**98.9**	**672**	**356**	**88.8**
83	**Social services**	**518**	**403**	**121 430**	**85 034**	**42.8**	**54 410**	**41 553**	**30.9**
835	Child day care services	190	194	35 251	27 700	27.3	17 693	14 733	20.1
832, 3, 6, 9	Other social services	320	209	86 179	45 110	91.0	36 717	19 727	86.1
861, 2, 4, 9	**Selected membership organizations**	**519**	**508**	**45 545**	**(D)**	**(D)**	**17 569**	**(D)**	**(D)**
861	Business associations	135	144	14 709	8 982	63.8	5 472	3 654	49.8
864	Civic, social, and fraternal associations	226	228	18 042	16 442	9.7	6 961	6 349	9.6
862, 9	Other membership organizations	158	136	12 794	(D)	(D)	5 136	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	**5**	**3**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**203 413**	**18 815**	**181 823**	**16 818**	**7 472**	**11**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**118 750**	**25 108**	**118 400**	**25 462**	**5 161**	**5**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**215 174**	**21 172**	**186 891**	**18 389**	**7 678**	**10**
805, 8, 9	**Selected health services**	**431 818**	**22 095**	**389 255**	**20 390**	**10 588**	**19**
805	Nursing and personal care facilities	528 667	13 786	940 222	13 978	7 599	60
808	Outpatient care facilities	296 796	25 559	280 694	24 172	12 246	12
809	Health and allied services, n.e.c.	469 212	24 645	413 500	21 719	11 268	19
81	**Legal aid societies and similar legal services**	**238 353**	**24 629**	**212 941**	**22 767**	**14 101**	**9**
823, 4, 9	**Selected educational services**	**93 154**	**15 329**	**125 000**	**20 570**	**8 508**	**6**
83	**Social services**	**297 122**	**15 511**	**238 098**	**13 826**	**6 195**	**17**
835	Child day care services	188 732	11 985	185 532	11 782	5 913	16
832, 3, 6, 9	Other social services	313 666	17 333	269 309	14 882	6 340	18
861, 2, 4, 9	**Selected membership organizations**	**101 523**	**28 012**	**87 755**	**24 213**	**9 340**	**4**
861	Business associations	115 081	37 985	108 956	35 963	13 379	3
864	Civic, social, and fraternal associations	97 066	21 528	79 832	17 706	6 831	5
862, 9	Other membership organizations	96 310	33 592	80 975	28 243	11 338	3
892	**Noncommercial educational, scientific, and research organizations**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**848**	**164 322**	**67 002**	**15 636**	**9 701**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**37**	**(D)**	**(D)**	**(D)**	**(D)**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	8	837	219	30	23
704	Organization hotels and lodging houses, on membership basis	29	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**72**	**14 209**	**4 993**	**1 020**	**685**
792	Producers, orchestras, and entertainers	3	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	10	1 004	209	51	45
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	3	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	7	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	7	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	57	12 613	4 669	954	632
7999 pt.	Fairs	2	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**84**	**28 415**	**14 072**	**3 298**	**1 374**
805	Nursing and personal care facilities	8	6 336	3 508	906	464
8051	Skilled nursing care facilities	2	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	4	(D)	(D)	(D)	(D)
808	Outpatient care facilities	42	9 304	5 004	1 214	404
809	Health and allied services, n.e.c.	36	12 775	5 560	1 176	506
81	**Legal aid societies and similar legal services**	**12**	**2 189**	**1 322**	**315**	**97**
823, 4, 9	**Selected educational services**	**12**	**(D)**	**(D)**	**(D)**	**(D)**
823	Libraries and information centers	11	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	-	-	-	-	-
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	-	-	-	-	-
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	1	(D)	(D)	(D)	(D)
83	**Social services**	**329**	**92 988**	**38 362**	**9 025**	**6 380**
835	Child day care services	133	27 721	13 681	3 561	2 244
832, 3, 6, 9	Other social services	196	65 267	24 681	5 464	4 136
832	Individual and family social services	61	17 082	7 526	1 597	892
833	Job training and vocational rehabilitation services	32	7 630	4 060	816	1 366
836	Residential care	26	6 135	2 736	654	374
839	Social services, n.e.c.	77	34 420	10 359	2 597	1 504
861, 2, 4, 9	**Selected membership organizations**	**298**	**20 374**	**6 518**	**1 553**	**898**
861	Business associations	71	5 362	1 767	447	171
864	Civic, social, and fraternal associations	128	9 727	3 231	766	538
862, 9	Other membership organizations	99	5 285	1 520	340	189
862	Professional membership organizations	14	844	259	53	31
869	Membership organizations, n.e.c.	85	4 441	1 261	287	158
892	**Noncommercial educational, scientific, and research organizations**	**2**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Mississippi					
	Tax-exempt service industries	**1 394**	**356 762**	**167 889**	**40 217**	**27 252**
7032	**Sporting and recreational camps**	**6**	**352**	**105**	**27**	**19**
704	**Organization hotels and lodging houses, on membership basis**	**25**	**1 932**	**387**	**116**	**128**
7391, 7	**Miscellaneous business services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	-	-	-	-	-
7397	Commercial testing laboratories	2	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**73**	**10 025**	**4 142**	**905**	**765**
792	Producers, orchestras, and entertainers	6	373	126	41	75
7922	Theatrical producers and miscellaneous theatrical services	4	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	2	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	67	9 652	4 016	864	690
80	**Health services**	**94**	**169 004**	**78 934**	**18 742**	**10 771**
805	Nursing and personal care facilities	10	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	1	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	9	2 705	1 617	382	317
806	Hospitals	26	(D)	(D)	(D)	(D)
8062	General medical and surgical hospitals	25	143 033	66 987	16 066	9 281
8063	Psychiatric hospitals	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	(D)
808	Outpatient care facilities	27	5 455	2 476	538	282
Other 80	Other health and allied services, n.e.c.	31	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**19**	**1 994**	**1 446**	**264**	**109**
82	**Educational services**	**74**	**45 877**	**23 828**	**5 883**	**4 500**
821	Elementary and secondary schools[1]	47	12 013	7 414	1 961	1 224
822	Colleges, universities, professional schools, and junior colleges	18	33 047	16 058	3 827	3 209
8221	Colleges, universities, and professional schools	12	27 729	14 000	3 305	2 851
8222	Junior colleges and technical institutes	6	5 318	2 058	522	358
823	Libraries and information centers	5	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	1	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	3	(D)	(D)	(D)	(D)
83	**Social services**	**403**	**85 034**	**41 553**	**9 793**	**8 301**
832	Individual and family social services	90	13 521	5 894	1 225	1 023
833	Job training and vocational rehabilitation services	14	1 429	794	82	51
835	Child day care services	194	39 924	21 826	5 362	4 462
836	Residential care	28	5 084	2 155	564	433
839	Social services, n.e.c.	77	25 076	10 884	2 560	2 332
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**12**	**695**	**268**	**68**	**78**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	5	191	74	19	9
7999 pt.	Museums, and botanical and zoological gardens (commercial)	7	504	194	49	69
86, ex. 866	**Membership organizations, except religious**	**669**	**40 085**	**16 284**	**4 237**	**2 502**
861	Business associations	144	8 982	3 654	939	360
862	Professional membership organizations	30	3 772	1 812	454	189
863	Labor unions and similar labor organizations	159	7 043	2 947	791	597
864	Civic, social, and fraternal associations	228	15 442	6 349	1 621	1 076
865	Political organizations	2	(D)	(D)	(D)	(D)
869	Membership organizations, n.e.c.	106	(D)	(D)	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
4722, other 7, 89 ex. 892	**All other industries**	**14**	**1 257**	**427**	**103**	**56**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**3 072**	**1 216 944**	**474 389**	**110 114**	**53 555**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**100**	**11 181**	**2 685**	**573**	**419**
7011 pt.	Hotels	7	1 802	747	162	128
7032	Sporting and recreational camps	21	2 670	798	138	63
704	Organization hotels and lodging houses, on membership basis	72	6 709	1 140	273	228
7391, 2, 7	**Research, testing, and consulting services**	**17**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	12	2 028	1 056	293	80
7397	Testing laboratories and facilities	3	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**184**	**99 096**	**39 805**	**8 023**	**3 623**
792	Producers, orchestras, and entertainers	29	27 027	11 750	2 519	830
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	15	12 947	4 051	617	326
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	14	14 080	7 699	1 902	504
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	41	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	10	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	31	19 083	6 687	1 379	627
8411	Noncommercial museums and art galleries	29	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	2	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	109	49 749	20 537	3 990	2 085
7999 pt.	Fairs	5	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**206**	**238 085**	**123 640**	**28 568**	**11 968**
805	Nursing and personal care facilities	91	122 914	65 234	15 147	8 218
8051	Skilled nursing care facilities	31	52 818	28 299	6 453	3 290
8059	Nursing and personal care facilities, n.e.c.	60	70 096	36 935	8 694	4 928
808	Outpatient care facilities	76	68 963	35 145	7 917	1 935
809	Health and allied services, n.e.c.	39	46 208	23 261	5 504	1 813
81	**Legal aid societies and similar legal services**	**16**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**68**	**26 381**	**11 545**	**2 878**	**1 298**
823	Libraries and information centers	9	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	19	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	18	9 800	4 686	1 144	487
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	38	12 723	5 786	1 476	714
83	**Social services**	**1 219**	**434 728**	**182 736**	**38 252**	**24 685**
835	Child day care services	256	26 619	13 239	3 237	2 211
832, 3, 6, 9	Other social services	963	408 109	149 497	35 015	22 654
832	Individual and family social services	414	175 030	63 135	15 008	9 042
833	Job training and vocational rehabilitation services	152	54 585	28 592	6 260	7 174
836	Residential care	151	81 842	36 464	8 720	4 319
839	Social services, n.e.c.	246	96 652	21 306	5 029	2 119
861, 2, 4, 9	**Selected membership organizations**	**1 235**	**352 682**	**112 557**	**26 795**	**10 162**
861	Business associations	270	102 972	30 822	7 474	1 908
864	Civic, social, and fraternal associations	605	125 320	42 537	9 873	5 257
862, 9	Other membership organizations	360	124 370	39 197	9 448	2 997
862	Professional membership organizations	101	54 719	14 232	3 384	868
869	Membership organizations, n.e.c.	259	69 651	24 965	6 064	2 129
892	**Noncommercial educational, scientific, and research organizations**	**29**	**18 845**	**7 333**	**1 865**	**470**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**3 072**	**(NC)**	**1 092 674**	**(NC)**	**(X)**	**474 389**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**100**	**(NC)**	**11 027**	**(NC)**	**(X)**	**2 685**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**17**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**184**	**(NC)**	**92 866**	**(NC)**	**(X)**	**39 805**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**206**	**183**	**233 139**	**105 056**	**121.9**	**123 640**	**54 322**	**127.6**
805	Nursing and personal care facilities	91	75	119 562	59 364	101.4	65 234	31 960	104.1
808	Outpatient care facilities	76	57	68 691	29 492	132.9	35 145	14 251	146.6
809	Health and allied services, n.e.c.	39	31	44 886	16 200	177.1	23 261	8 111	186.8
81	**Legal aid societies and similar legal services**	**16**	**15**	**(D)**	**3 087**	**(D)**	**(D)**	**2 044**	**(D)**
823, 4, 9	**Selected educational services**	**66**	**65**	**22 031**	**10 749**	**105.0**	**11 545**	**4 686**	**147.4**
83	**Social services**	**1 219**	**969**	**353 897**	**176 660**	**100.3**	**162 736**	**87 102**	**86.8**
835	Child day care services	256	206	24 067	14 196	69.5	13 239	7 954	66.4
832, 3, 6, 9	Other social services	963	793	329 830	162 464	103.0	149 497	79 148	88.9
861, 2, 4, 9	**Selected membership organizations**	**1 235**	**1 197**	**326 244**	**184 538**	**76.8**	**112 557**	**68 801**	**63.6**
861	Business associations	270	270	103 349	45 414	127.6	30 823	15 743	95.8
864	Civic, social, and fraternal associations	605	616	112 115	76 996	45.6	42 537	31 105	36.8
862, 9	Other membership organizations	360	311	110 780	62 126	78.3	39 197	21 953	78.5
892	**Noncommercial educational, scientific, and research organizations**	**29**	**23**	**18 318**	**8 975**	**104.1**	**7 333**	**4 099**	**78.9**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**396 141**	**22 723**	**355 688**	**20 403**	**8 858**	**17**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**111 810**	**26 685**	**110 270**	**26 317**	**6 403**	**4**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**538 565**	**27 352**	**504 707**	**25 632**	**10 987**	**20**
805, 8, 9	**Selected health services**	**1 155 752**	**19 897**	**1 131 743**	**19 483**	**10 333**	**58**
805	Nursing and personal care facilities	1 350 703	14 957	1 313 868	14 549	7 938	90
808	Outpatient care facilities	907 408	35 640	903 829	35 499	16 163	25
809	Health and allied services, n.e.c.	1 184 821	25 467	1 150 923	24 758	12 030	46
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**399 712**	**20 324**	**333 803**	**16 973**	**8 894**	**20**
83	**Social services**	**358 627**	**17 484**	**290 317**	**14 233**	**8 545**	**20**
835	Child day care services	103 980	12 039	94 012	10 885	5 988	9
832, 3, 6, 9	Other social services	423 789	18 015	342 503	14 559	6 599	24
861, 2, 4, 9	**Selected membership organizations**	**285 586**	**34 704**	**264 185**	**32 104**	**11 076**	**8**
861	Business associations	381 378	53 969	382 774	54 166	16 155	7
864	Civic, social, and fraternal associations	207 140	23 839	185 314	21 327	8 091	9
862, 9	Other membership organizations	345 472	41 498	307 722	36 964	13 079	8
892	**Noncommercial educational, scientific, and research organizations**	**649 828**	**40 096**	**631 655**	**38 974**	**15 802**	**16**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 077**	**198 221**	**83 011**	**19 684**	**14 111**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**44**	**3 237**	**755**	**145**	**85**
7011 pt.	Hotels	3	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	16	1 856	403	63	25
704	Organization hotels and lodging houses, on membership basis	25	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**64**	**6 061**	**1 900**	**329**	**234**
792	Producers, orchestras, and entertainers	3	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	3	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	-	-	-	-	-
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	8	86	25	2	3
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	2	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	6	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	6	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	51	5 726	1 797	319	221
7999 pt.	Fairs	2	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**67**	**39 403**	**20 927**	**4 921**	**3 023**
805	Nursing and personal care facilities	42	33 204	18 259	4 306	2 731
8051	Skilled nursing care facilities	9	8 709	4 787	1 172	678
8059	Nursing and personal care facilities, n.e.c.	33	24 495	13 472	3 134	2 053
806	Outpatient care facilities	18	4 003	1 764	389	167
809	Health and allied services, n.e.c.	7	2 196	904	226	125
81	**Legal aid societies and similar legal services**	**5**	**1 451**	**468**	**101**	**29**
823, 4, 9	**Selected educational services**	**14**	**1 819**	**413**	**93**	**52**
823	Libraries and information centers	5	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	2	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	2	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	7	(D)	(D)	(D)	(D)
83	**Social services**	**464**	**94 306**	**41 351**	**9 900**	**8 889**
835	Child day care services	89	4 168	2 270	566	483
832, 3, 6, 9	Other social services	375	90 138	39 081	9 334	8 406
832	Individual and family social services	182	39 041	17 360	4 105	3 522
833	Job training and vocational rehabilitation services	58	16 439	8 064	1 921	3 009
836	Residential care	44	18 963	8 249	1 957	1 125
839	Social services, n.e.c.	91	15 695	5 408	1 351	750
861, 2, 4, 9	**Selected membership organizations**	**416**	**(D)**	**(D)**	**(D)**	**(D)**
861	Business associations	98	(D)	(D)	(D)	(D)
864	Civic, social, and fraternal associations	168	12 873	3 444	795	653
862, 9	Other membership organizations	150	22 678	7 843	1 938	747
862	Professional membership organizations	22	3 283	1 172	333	81
869	Membership organizations, n.e.c.	128	19 395	6 671	1 605	666
832	**Noncommercial educational, scientific, and research organizations**	**2**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Missouri					
	Tax-exempt service industries	**3 661**	**2 034 280**	**1 007 964**	**240 560**	**129 750**
7032	**Sporting and recreational camps**	**13**	**1 064**	**319**	**47**	**45**
704	**Organization hotels and lodging houses, on membership basis**	**81**	**4 913**	**875**	**252**	**233**
7391, 7	**Miscellaneous business services**	**10**	**1 686**	**836**	**219**	**108**
7391	Commercial research and development laboratories	5	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	5	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**127**	**45 583**	**20 508**	**4 240**	**2 524**
792	Producers, orchestras, and entertainers	17	14 289	6 539	1 321	457
7922	Theatrical producers and miscellaneous theatrical services	9	6 047	2 366	273	122
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	8	8 242	4 173	1 048	335
7997	Membership sports and recreation clubs	110	31 294	13 969	2 919	2 067
80	**Health services**	**253**	**1 128 595**	**573 891**	**137 125**	**66 806**
805	Nursing and personal care facilities	75	59 364	31 960	7 357	6 052
8051	Skilled nursing care facilities	39	32 428	18 015	4 117	3 310
8059	Nursing and personal care facilities, n.e.c.	36	26 936	13 945	3 240	2 742
806	Hospitals	90	1 023 539	519 569	124 489	58 526
8062	General medical and surgical hospitals	79	945 015	479 750	113 863	54 162
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	9	(D)	(D)	(D)	(D)
808	Outpatient care facilities	57	29 492	14 251	3 496	1 269
Other 80	Other health and allied services, n.e.c.	31	16 200	8 111	1 783	959
81	**Legal aid societies and similar legal services**	**15**	**3 087**	**2 044**	**448**	**214**
82	**Educational services**	**169**	**365 799**	**200 188**	**49 128**	**25 635**
821	Elementary and secondary schools[1]	46	18 323	10 964	2 718	1 374
822	Colleges, universities, professional schools, and junior colleges	58	336 727	184 558	45 204	23 555
8221	Colleges, universities, and professional schools	53	331 740	181 808	44 504	22 945
8222	Junior colleges and technical institutes	5	4 987	2 750	700	609
823	Libraries and information centers	10	1 960	739	187	132
824	Correspondence schools and vocational schools	16	3 825	1 756	462	229
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	14	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	2	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	39	4 964	2 171	557	345
83	**Social services**	**989**	**176 660**	**87 102**	**19 949**	**18 005**
832	Individual and family social services	337	81 690	32 198	7 053	5 471
833	Job training and vocational rehabilitation services	130	24 877	13 498	3 073	5 214
835	Child day care services	206	14 196	7 954	1 883	1 746
836	Residential care	118	43 858	19 759	4 707	3 410
839	Social services, n.e.c.	198	32 039	13 693	3 223	2 164
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**37**	**6 949**	**3 670**	**879**	**544**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	29	5 409	3 014	707	422
7999 pt.	Museums, and botanical and zoological gardens (commercial)	8	1 540	656	172	122
86, ex. 866	**Membership organizations, except religious**	**1 873**	**271 459**	**103 980**	**24 991**	**14 368**
861	Business associations	270	45 414	15 743	3 796	1 469
862	Professional membership organizations	99	24 899	8 873	2 030	770
863	Labor unions and similar labor organizations	659	86 356	34 966	8 419	5 086
864	Civic, social, and fraternal associations	616	76 996	31 105	7 508	5 518
865	Political organizations	17	567	213	51	26
869	Membership organizations, n.e.c.	212	37 227	13 080	3 187	1 499
892	**Noncommercial educational, scientific, and research organizations**	**33**	**20 985**	**11 838**	**2 663**	**853**
4722, other 7, 89 ex. 892	**All other industries**	**61**	**7 510**	**2 713**	**619**	**415**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**977**	**162 591**	**71 985**	**17 251**	**9 566**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**30**	**2 371**	**756**	**195**	**145**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	-	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	29	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**9**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	7	703	303	80	34
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**49**	**9 037**	**3 477**	**665**	**384**
792	Producers, orchestras, and entertainers	8	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	5	586	270	65	30
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	15	1 210	369	80	49
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	3	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	12	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	12	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	23	5 536	2 665	453	251
7999 pt.	Fairs	3	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**89**	**31 221**	**17 396**	**4 106**	**1 729**
805	Nursing and personal care facilities	19	17 446	9 855	2 239	1 106
8051	Skilled nursing care facilities	11	11 790	6 826	1 476	781
8059	Nursing and personal care facilities, n.e.c.	8	5 656	3 069	763	347
808	Outpatient care facilities	62	11 125	6 241	1 464	495
809	Health and allied services, n.e.c.	8	2 650	1 260	383	128
81	**Legal aid societies and similar legal services**	**10**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**12**	**2 222**	**899**	**211**	**83**
823	Libraries and information centers	1	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	4	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	4	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	7	1 602	725	170	57
83	**Social services**	**357**	**64 980**	**30 592**	**7 171**	**4 541**
835	Child day care services	63	3 650	2 322	631	449
832, 3, 6, 9	Other social services	294	61 330	28 270	6 540	4 092
832	Individual and family social services	105	15 507	7 227	1 575	974
833	Job training and vocational rehabilitation services	53	14 863	8 295	1 974	1 359
836	Residential care	72	16 456	8 018	1 861	1 047
839	Social services, n.e.c.	64	14 504	4 740	1 130	712
861, 2, 4, 9	**Selected membership organizations**	**408**	**48 865**	**15 834**	**4 060**	**2 454**
861	Business associations	77	12 180	3 679	944	326
864	Civic, social, and fraternal associations	257	27 350	9 557	2 464	1 877
862, 9	Other membership organizations	74	7 335	2 598	672	251
862	Professional membership organizations	23	1 621	529	135	50
869	Membership organizations, n.e.c.	51	5 714	2 069	537	201
892	**Noncommercial educational, scientific, and research organizations**	**13**	**4 031**	**1 672**	**429**	**117**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**977**	**(NC)**	**148 158**	**(NC)**	**(X)**	**71 985**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**30**	**(NC)**	**2 499**	**(NC)**	**(X)**	**756**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**9**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**49**	**(NC)**	**7 572**	**(NC)**	**(X)**	**3 477**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**89**	**48**	**30 188**	**14 268**	**111.6**	**17 396**	**8 071**	**115.5**
805	Nursing and personal care facilities	19	14	17 400	5 616	209.8	9 995	3 302	199.7
808	Outpatient care facilities	62	27	10 310	7 208	43.0	6 241	3 980	56.8
809	Health and allied services, n.e.c.	8	7	2 478	1 444	71.6	1 260	789	59.7
81	**Legal aid societies and similar legal services**	**10**	**15**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**12**	**13**	**2 100**	**(D)**	**(D)**	**899**	**(D)**	**(D)**
83	**Social services**	**357**	**253**	**58 569**	**41 459**	**41.3**	**30 592**	**21 251**	**44.0**
835	Child day care services	63	34	3 716	2 076	79.0	2 322	1 224	89.7
832, 3, 6, 9	Other social services	294	219	54 853	39 383	39.3	28 270	20 027	41.2
861, 2, 4, 9	**Selected membership organizations**	**408**	**408**	**40 509**	**29 357**	**38.0**	**15 634**	**10 898**	**45.3**
861	Business associations	77	78	8 826	6 118	44.3	3 679	2 404	53.0
864	Civic, social, and fraternal associations	257	263	25 459	18 364	38.6	9 557	6 664	43.4
862, 9	Other membership organizations	74	67	6 222	4 675	27.6	2 598	1 830	42.0
892	**Noncommercial educational, scientific, and research organizations**	**13**	**18**	**4 086**	**5 239**	**-22.0**	**1 672**	**1 662**	**.6**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**166 419**	**18 997**	**151 646**	**15 488**	**7 525**	**10**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**79 033**	**16 352**	**83 300**	**17 234**	**5 214**	**5**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**164 020**	**20 930**	**154 531**	**19 719**	**9 055**	**9**
805, 8, 9	**Selected health services**	**350 798**	**18 057**	**339 191**	**17 460**	**10 061**	**19**
805	Nursing and personal care facilities	918 211	15 745	915 789	15 704	8 931	58
808	Outpatient care facilities	179 435	22 475	166 250	20 828	12 608	8
809	Health and allied services, n.e.c.	331 250	21 032	309 750	19 667	10 000	16
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**185 167**	**26 771**	**175 000**	**25 301**	**10 831**	**7**
83	**Social services**	**182 017**	**14 310**	**164 059**	**12 898**	**6 737**	**13**
835	Child day care services	57 937	8 129	58 984	8 276	5 171	7
832, 3, 6, 9	Other social services	208 605	14 986	186 575	13 405	6 909	14
861, 2, 4, 9	**Selected membership organizations**	**114 685**	**19 097**	**99 287**	**16 507**	**6 452**	**6**
861	Business associations	158 162	37 362	114 649	27 080	11 285	4
864	Civic, social, and fraternal associations	106 420	14 571	99 062	13 564	5 092	7
862, 9	Other membership organizations	99 122	29 223	84 081	24 789	10 351	3
892	**Noncommercial educational, scientific, and research organizations**	**310 077**	**34 453**	**314 308**	**34 923**	**14 291**	**9**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**782**	**197 376**	**48 240**	**11 655**	**6 631**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**25**	**(D)**	**(D)**	**(D)**	**(D)**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	-	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	25	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**6**	**1 863**	**752**	**197**	**55**
7391	Research and development laboratories	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	4	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**35**	**3 914**	**1 437**	**260**	**160**
792	Producers, orchestras, and entertainers	5	551	268	84	30
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	11	342	109	18	15
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	2	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	9	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	9	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	17	(D)	(D)	(D)	(D)
7999 pt.	Fairs	2	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**66**	**19 170**	**11 161**	**2 643**	**1 203**
805	Nursing and personal care facilities	16	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	10	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	6	(D)	(D)	(D)	(D)
808	Outpatient care facilities	45	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	5	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**5**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**9**	**1 855**	**792**	**182**	**76**
823	Libraries and information centers	1	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	2	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	2	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	6	(D)	(D)	(D)	(D)
83	**Social services**	**285**	**41 687**	**20 879**	**4 928**	**3 163**
835	Child day care services	54	2 701	1 751	489	346
832, 3, 8, 9	Other social services	231	38 986	19 128	4 439	2 917
832	Individual and family social services	80	9 536	5 424	1 164	794
833	Job training and vocational rehabilitation services	45	12 013	6 311	1 546	868
836	Residential care	56	9 019	4 459	1 023	671
839	Social services, n.e.c.	50	8 416	2 934	706	482
861, 2, 4, 9	**Selected membership organizations**	**319**	**33 620**	**11 050**	**2 849**	**1 797**
861	Business associations	60	9 463	2 645	684	236
864	Civic, social, and fraternal associations	208	20 162	6 861	1 804	1 405
862, 9	Other membership organizations	51	3 975	1 544	361	156
862	Professional membership organizations	17	1 419	469	119	40
869	Membership organizations, n.e.c.	34	2 556	1 075	242	116
892	**Noncommercial educational, scientific, and research organizations**	**9**	**3 749**	**1 556**	**398**	**87**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

(includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text)

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Montana					
	Tax-exempt service industries	1 082	250 024	121 291	28 108	18 415
7032	**Sporting and recreational camps**	2	(D)	(D)	(D)	(D)
704	**Organization hotels and lodging houses, on membership basis**	25	981	233	78	74
7391, 7	**Miscellaneous business services**	3	(D)	(D)	(D)	(D)
7391	Commercial research and development laboratories	2	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	1	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	22	(D)	(D)	(D)	(D)
792	Producers, orchestras, and entertainers	4	(D)	(D)	(D)	(D)
7922	Theatrical producers and miscellaneous theatrical services	3	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	18	3 288	1 394	257	235
80	**Health services**	98	139 061	72 381	16 516	9 485
805	Nursing and personal care facilities	14	5 616	3 302	780	641
8051	Skilled nursing care facilities	9	4 815	2 897	684	542
8059	Nursing and personal care facilities, n.e.c.	5	801	405	96	99
806	Hospitals	50	124 793	64 310	14 671	8 343
8062	General medical and surgical hospitals	49	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	(D)
808	Outpatient care facilities	27	7 208	3 980	903	403
Other 80	Other health and allied services, n.e.c.	7	1 444	789	162	98
81	**Legal aid societies and similar legal services**	15	(D)	(D)	(D)	(D)
82	**Educational services**	28	12 881	6 569	1 635	1 299
821	Elementary and secondary schools[1]	11	(D)	(D)	(D)	(D)
822	Colleges, universities, professional schools, and junior colleges	4	9 112	4 857	1 195	1 055
8221	Colleges, universities, and professional schools	4	9 112	4 857	1 195	1 055
8222	Junior colleges and technical institutes	-	-	-	-	-
823	Libraries and information centers	1	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	3	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	3	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	9	1 811	640	144	59
83	**Social services**	253	41 459	21 251	4 778	3 793
832	Individual and family social services	78	9 233	5 316	1 195	812
833	Job training and vocational rehabilitation services	48	15 964	8 097	1 782	1 515
835	Child day care services	34	2 076	1 224	341	345
836	Residential care	45	7 457	3 525	810	857
839	Social services, n.e.c.	48	6 729	3 089	650	464
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	15	449	198	47	39
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	11	382	170	40	33
7999 pt.	Museums, and botanical and zoological gardens (commercial)	4	67	28	7	6
86, ex. 866	**Membership organizations, except religious**	583	38 863	14 798	3 732	2 918
861	Business associations	78	6 118	2 404	606	352
862	Professional membership organizations	24	1 341	448	109	75
863	Labor unions and similar labor organizations	167	9 166	3 803	929	689
864	Civic, social, and fraternal associations	263	18 364	6 664	1 714	1 599
865	Political organizations	8	336	97	27	12
869	Membership organizations, n.e.c.	43	3 534	1 362	347	191
892	**Noncommercial educational, scientific, and research organizations**	16	5 239	1 662	342	158
4722, other 7, 89 ex. 892	**All other industries**	22	2 185	777	253	258

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 403**	**408 536**	**161 373**	**37 887**	**19 121**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**58**	**4 228**	**723**	**177**	**155**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	6	879	163	22	12
704	Organization hotels and lodging houses, on membership base	52	3 349	560	155	143
7391, 2, 7	**Research, testing, and consulting services**	**4**	**484**	**105**	**20**	**7**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	3	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**116**	**39 424**	**13 273**	**2 420**	**1 310**
792	Producers, orchestras, and entertainers	15	5 625	1 752	448	225
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	5	1 893	728	157	64
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	10	3 732	1 024	291	161
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	24	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	5	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	19	2 840	1 382	321	135
8411	Noncommercial museums and art galleries	19	2 840	1 382	321	135
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	67	18 324	7 420	1 296	788
7999 pt.	Fairs	10	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**105**	**107 947**	**53 483**	**12 753**	**6 892**
805	Nursing and personal care facilities	69	89 077	48 495	11 527	6 261
8051	Skilled nursing care facilities	11	32 881	18 149	4 260	1 990
8059	Nursing and personal care facilities, n.e.c.	58	56 196	30 346	7 267	4 271
808	Outpatient care facilities	30	16 499	3 961	992	361
809	Health and allied services, n.e.c.	6	2 371	1 027	234	70
81	**Legal aid societies and similar legal services**	**5**	**1 887**	**1 143**	**264**	**88**
823, 4, 9	**Selected educational services**	**17**	**2 152**	**1 282**	**222**	**91**
823	Libraries and information centers	1	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	6	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	6	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	10	1 195	483	113	46
83	**Social services**	**414**	**149 686**	**58 614**	**13 775**	**5 800**
835	Child day care services	80	7 554	3 999	1 062	661
832, 3, 6, 9	Other social services	334	142 112	52 615	12 713	5 139
832	Individual and family social services	158	27 896	12 717	3 013	1 352
833	Job training and vocational rehabilitation services	35	8 370	5 736	1 397	920
836	Residential care	47	21 939	9 115	2 156	1 120
839	Social services, n.e.c.	94	83 907	25 047	6 147	1 747
861, 2, 4, 9	**Selected membership organizations**	**675**	**97 201**	**31 739**	**7 689**	**4 876**
861	Business associations	133	18 872	6 281	1 530	473
864	Civic, social, and fraternal associations	390	58 348	19 138	4 584	3 876
862, 9	Other membership organizations	152	19 981	6 322	1 555	527
862	Professional membership organizations	41	8 299	2 704	695	168
869	Membership organizations, n.e.c.	111	11 682	3 618	860	359
892	**Noncommercial educational, scientific, and research organizations**	**9**	**5 547**	**3 011**	**587**	**103**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**1 403**	**(NC)**	**365 391**	**(NC)**	**(X)**	**161 373**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**58**	**(NC)**	**3 813**	**(NC)**	**(X)**	**723**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**4**	**(NC)**	**226**	**(NC)**	**(X)**	**105**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**116**	**(NC)**	**38 356**	**(NC)**	**(X)**	**13 273**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**105**	**103**	**102 001**	**45 680**	**123.3**	**53 483**	**25 768**	**107.6**
805	Nursing and personal care facilities	69	65	84 438	41 734	102.3	48 495	23 390	107.3
808	Outpatient care facilities	30	30	15 369	2 957	419.7	3 961	1 784	122.0
809	Health and allied services, n.e.c.	6	8	2 194	989	121.8	1 027	594	72.9
81	**Legal aid societies and similar legal services**	**5**	**5**	**1 880**	**828**	**127.1**	**1 143**	**583**	**96.1**
823, 4, 9	**Selected educational services**	**17**	**24**	**2 824**	**(D)**	**(D)**	**1 282**	**(D)**	**(D)**
83	**Social services**	**414**	**317**	**130 829**	**64 453**	**103.0**	**58 614**	**32 102**	**76.4**
835	Child day care services	80	78	7 405	4 895	51.3	3 999	2 783	43.7
832, 3, 6, 9	Other social services	334	239	123 424	59 558	107.2	52 615	29 319	79.5
861, 2, 4, 9	**Selected membership organizations**	**675**	**666**	**80 963**	**64 854**	**24.8**	**31 739**	**22 765**	**39.4**
861	Business associations	133	133	15 667	13 344	17.4	6 281	4 876	28.8
864	Civic, social, and fraternal associations	390	390	49 937	40 441	23.5	19 136	13 319	43.7
862, 5	Other membership organizations	152	143	15 359	11 069	38.8	6 322	4 570	38.3
892	**Noncommercial educational, scientific, and research organizations**	**9**	**11**	**4 498**	**3 493**	**28.8**	**3 011**	**1 305**	**130.7**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**291 187**	**21 368**	**260 435**	**19 109**	**8 440**	**14**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**72 897**	**27 277**	**65 741**	**24 600**	**4 665**	**3**
7391, 2, 7	**Research, testing, and consulting services**	**121 000**	**69 143**	**56 500**	**32 286**	**15 000**	**2**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**339 862**	**30 095**	**330 655**	**29 279**	**10 132**	**11**
805, 8, 9	**Selected health services**	**1 029 067**	**16 131**	**971 438**	**15 242**	**7 992**	**64**
805	Nursing and personal care facilities	1 290 971	14 227	1 223 739	13 486	7 746	91
808	Outpatient care facilities	549 967	45 704	512 300	42 573	10 972	12
809	Health and allied services, n.e.c.	395 167	33 871	365 667	31 343	14 671	12
81	**Legal aid societies and similar legal services**	**377 400**	**21 443**	**376 000**	**21 364**	**12 989**	**13**
823, 4, 9	**Selected educational services**	**128 588**	**23 648**	**168 118**	**31 033**	**14 068**	**5**
83	**Social services**	**361 512**	**25 804**	**316 012**	**22 557**	**9 761**	**14**
835	Child day care services	94 425	11 428	92 563	11 203	6 050	8
832, 3, 6, 9	Other social services	425 485	27 654	369 533	24 017	10 238	15
861, 2, 4, 9	**Selected membership organizations**	**144 001**	**19 935**	**119 945**	**16 604**	**8 509**	**7**
861	Business associations	141 895	39 899	117 797	33 123	13 279	4
864	Civic, social, and fraternal associations	149 610	15 054	128 044	12 884	4 937	10
862, 9	Other membership organizations	131 454	37 915	101 046	29 144	11 996	3
892	**Noncommercial educational, scientific, and research organizations**	**616 333**	**54 382**	**499 889**	**44 108**	**29 520**	**11**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**775**	**139 125**	**59 931**	**14 086**	**9 298**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**9**	**(D)**	**(D)**	**(D)**	**(D)**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	3	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	6	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	2	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**75**	**11 448**	**3 658**	**879**	**817**
792	Producers, orchestras, and entertainers	3	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	1	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	2	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	10	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	-	-	-	-	-
84	Noncommercial museums, art galleries, and botanical and zoological gardens	10	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	10	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	54	9 264	3 409	827	470
7999 pt.	Fairs	8	813	95	14	15
805, 8, 9	**Selected health services**	**79**	**57 211**	**30 860**	**7 408**	**4 339**
805	Nursing and personal care facilities	56	54 368	29 350	7 024	4 202
8051	Skilled nursing care facilities	3	2 454	1 169	265	174
8059	Nursing and personal care facilities, n.e.c.	53	51 914	28 181	6 759	4 028
808	Outpatient care facilities	20	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	3	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**4**	**65**	**38**	**8**	**6**
823	Libraries and information centers	1	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	-	-	-	-	-
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	-	-	-	-	-
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	3	(D)	(D)	(D)	(D)
83	**Social services**	**221**	**31 438**	**13 183**	**3 131**	**1 837**
835	Child day care services	41	2 176	1 238	288	229
832, 3, 6, 9	Other social services	180	29 262	11 944	2 855	1 608
832	Individual and family social services	99	9 617	4 376	1 035	620
833	Job training and vocational rehabilitation services	25	4 900	3 165	741	371
836	Residential care	22	6 789	3 125	719	439
839	Social services, n.e.c.	34	7 956	1 278	370	178
861, 2, 4, 9	**Selected membership organizations**	**380**	**37 487**	**11 645**	**2 759**	**2 559**
861	Business associations	62	4 377	1 436	334	136
864	Civic, social, and fraternal associations	244	29 633	9 029	2 161	2 271
862, 9	Other membership organizations	74	3 477	1 180	263	150
862	Professional membership organizations	4	121	38	6	6
869	Membership organizations, n.e.c.	70	3 356	1 142	257	144
892	**Noncommercial educational, scientific, and research organizations**	**1**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Nebraska					
	Tax-exempt service industries	**1 534**	**530 248**	**249 825**	**56 475**	**38 448**
7032	**Sporting and recreational camps**	**6**	**256**	**114**	**28**	**16**
704	**Organization hotels and lodging houses, on membership basis**	**81**	**3 121**	**538**	**156**	**198**
7391, 7	**Miscellaneous business services**	**-**	**-**	**-**	**-**	**-**
7391	Commercial research and development laboratories	-	-	-	-	-
7397	Commercial testing laboratories	-	-	-	-	-
792, 7997	**Selected amusement and recreation services**	**76**	**13 794**	**5 714**	**1 138**	**1 184**
792	Producers, orchestras, and entertainers	10	1 653	650	167	149
7922	Theatrical producers and miscellaneous theatrical services	4	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	6	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	66	12 141	5 064	971	1 035
80	**Health services**	**189**	**279 312**	**144 863**	**34 522**	**21 178**
805	Nursing and personal care facilities	65	41 734	23 390	5 394	4 928
8051	Skilled nursing care facilities	10	15 084	8 137	1 785	1 465
8059	Nursing and personal care facilities, n.e.c.	55	26 650	15 253	3 609	3 463
806	Hospitals	58	233 632	119 065	28 589	15 992
8062	General medical and surgical hospitals	54	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	2	(D)	(D)	(D)	(D)
808	Outpatient care facilities	30	2 957	1 784	396	198
Other 80	Other health and allied services, n.e.c.	6	989	594	143	60
81	**Legal aid societies and similar legal services**	**5**	**828**	**583**	**131**	**50**
82	**Educational services**	**43**	**62 394**	**30 930**	**7 519**	**4 797**
821	Elementary and secondary schools[1]	7	(D)	(D)	(D)	(D)
822	Colleges, universities, professional schools, and junior colleges	12	58 726	29 338	7 156	4 559
8221	Colleges, universities, and professional schools	11	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	1	(D)	(D)	(D)	(D)
823	Libraries and information centers	2	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	6	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	6	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	16	553	219	66	44
83	**Social services**	**317**	**84 453**	**32 102**	**7 819**	**4 628**
832	Individual and family social services	94	13 233	7 079	1 672	975
833	Job training and vocational rehabilitation services	22	4 405	2 944	734	686
835	Child day care services	78	4 895	2 783	749	674
836	Residential care	47	33 013	14 746	3 571	1 902
839	Social services, n.e.c.	76	8 907	4 550	1 093	591
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**18**	**2 334**	**1 118**	**228**	**156**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	11	1 223	564	122	81
7999 pt.	Museums, and botanical and zoological gardens (commercial)	7	1 111	554	106	75
86, ex. 866	**Membership organizations, except religious**	**815**	**74 721**	**27 005**	**6 835**	**5 138**
861	Business associations	133	13 344	4 876	1 239	546
862	Professional membership organizations	43	5 258	1 737	450	180
863	Labor unions and similar labor organizations	140	9 606	4 169	1 019	826
864	Civic, social, and fraternal associations	390	40 441	13 319	3 368	3 211
865	Political organizations	9	261	71	20	11
869	Membership organizations, n.e.c.	100	5 811	2 839	739	364
892	**Noncommercial educational, scientific, and research organizations**	**11**	**3 493**	**1 305**	**330**	**125**
4722, other 7, 89 ex. 892	**All other industries**	**31**	**25 542**	**5 383**	**769**	**778**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**453**	**93 114**	**37 815**	**9 147**	**4 004**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	-	-	-	-	-
704	Organization hotels and lodging houses, on membership basis	3	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	-	-	-	-	-
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	-	-	-	-	-
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**11**	**1 478**	**635**	**162**	**119**
792	Producers, orchestras, and entertainers	4	899	399	109	90
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	2	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	3	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	-	-	-	-	-
84	Noncommercial museums, art galleries, and botanical and zoological gardens	3	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	3	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	3	(D)	(D)	(D)	(D)
7999 pt.	Fairs	1	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**26**	**7 129**	**3 249**	**755**	**280**
805	Nursing and personal care facilities	4	1 663	782	166	70
8051	Skilled nursing care facilities	-	-	-	-	-
8059	Nursing and personal care facilities, n.e.c.	4	1 663	782	166	70
808	Outpatient care facilities	9	1 615	809	200	73
809	Health and allied services, n.e.c.	13	3 851	1 658	389	137
81	**Legal aid societies and similar legal services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**15**	**1 730**	**601**	**149**	**57**
823	Libraries and information centers	-	-	-	-	-
824	Correspondence schools and vocational schools	10	1 175	454	111	39
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	10	1 175	454	111	39
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	5	555	147	38	18
83	**Social services**	**150**	**40 862**	**17 723**	**4 414**	**2 080**
835	Child day care services	22	2 522	1 623	398	276
832, 3, 6, 9	Other social services	128	38 340	16 100	4 016	1 804
832	Individual and family social services	51	15 399	7 552	1 887	820
833	Job training and vocational rehabilitation services	18	4 836	2 415	601	416
836	Residential care	19	4 654	1 957	452	195
839	Social services, n.e.c.	40	13 451	4 176	1 076	373
861, 2, 4, 9	**Selected membership organizations**	**244**	**41 131**	**15 103**	**3 553**	**1 425**
861	Business associations	53	10 349	3 065	766	217
864	Civic, social, and fraternal associations	141	18 820	6 735	1 569	860
862, 9	Other membership organizations	50	11 962	5 283	1 218	348
862	Professional membership organizations	24	4 869	2 201	515	94
869	Membership organizations, n.e.c.	26	7 093	3 082	703	254
892	**Noncommercial educational, scientific, and research organizations**	-	-	-	-	-

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**453**	**(NC)**	**86 043**	**(NC)**	**(X)**	**37 815**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**3**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**-**	**(NC)**	**-**	**(NC)**	**(X)**	**-**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**11**	**(NC)**	**1 537**	**(NC)**	**(X)**	**635**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**26**	**17**	**6 429**	**(D)**	**(D)**	**3 249**	**(D)**	**(D)**
805	Nursing and personal care facilities	4	2	1 250	(D)	(D)	782	(D)	(D)
808	Outpatient care facilities	9	6	1 432	(D)	(D)	809	(D)	(D)
809	Health and allied services, n.e.c.	13	9	3 747	(D)	(D)	1 658	(D)	(D)
81	**Legal aid societies and similar legal services**	**4**	**4**	**(D)**	**627**	**(D)**	**(D)**	**444**	**(D)**
823, 4, 9	**Selected educational services**	**15**	**12**	**1 478**	**(D)**	**(D)**	**601**	**(D)**	**(D)**
83	**Social services**	**150**	**121**	**38 151**	**20 664**	**84.6**	**17 723**	**10 512**	**68.6**
835	Child day care services	22	20	2 512	1 577	59.3	1 623	990	63.9
832, 3, 6, 9	Other social services	128	101	35 639	19 087	86.7	16 100	9 522	69.1
861, 2, 4, 9	**Selected membership organizations**	**244**	**231**	**37 561**	**(D)**	**(D)**	**15 103**	**(D)**	**(D)**
861	Business associations	53	45	8 829	5 808	52.1	3 085	2 263	36.3
864	Civic, social, and fraternal associations	141	142	16 532	10 160	62.7	6 735	3 820	76.3
862, 9	Other membership organizations	50	44	12 200	(D)	(D)	5 283	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	**-**	**3**	**-**	**(D)**	**(D)**	**-**	**(D)**	**(D)**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**205 550**	**23 255**	**189 940**	**21 489**	**9 444**	**9**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
7391, 2, 7	**Research, testing, and consulting services**	**-**	**-**	**-**	**-**	**-**	**-**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**134 364**	**12 420**	**139 727**	**12 916**	**5 338**	**11**
805, 8, 9	**Selected health services**	**274 192**	**25 461**	**247 269**	**22 961**	**11 604**	**11**
805	Nursing and personal care facilities	415 750	23 757	312 500	17 857	11 171	18
808	Outpatient care facilities	179 444	22 123	159 111	19 616	11 082	9
809	Health and allied services, n.e.c.	296 231	28 109	288 231	27 350	12 102	11
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**115 333**	**30 351**	**98 533**	**25 930**	**10 544**	**4**
83	**Social services**	**272 413**	**19 645**	**254 340**	**18 342**	**8 521**	**14**
835	Child day care services	114 636	9 138	114 182	9 101	5 880	13
832, 3, 6, 9	Other social services	299 531	21 253	278 430	19 756	8 925	14
861, 2, 4, 9	**Selected membership organizations**	**168 570**	**28 864**	**153 939**	**26 359**	**10 599**	**6**
861	Business associations	195 264	47 691	166 585	40 687	14 217	4
864	Civic, social, and fraternal associations	133 475	21 884	117 248	19 223	7 831	6
862, 9	Other membership organizations	239 240	34 374	244 000	35 057	15 181	7
892	**Noncommercial educational, scientific, and research organizations**	**-**	**-**	**-**	**-**	**-**	**-**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**101**	**10 294**	**4 266**	**986**	**539**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	-	-	-	-	-
7391, 2, 7	**Research, testing, and consulting services**	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
805, 8, 9	**Selected health services**	**9**	**(D)**	**(D)**	**(D)**	**(D)**
805	Nursing and personal care facilities	1	(D)	(D)	(D)	(D)
806	Outpatient care facilities	-	-	-	-	-
809	Health and allied services, n.e.c.	8	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	-	-	-	-	-
83	**Social services**	**29**	**2 702**	**1 282**	**303**	**204**
835	Child day care services	4	55	38	13	12
832, 3, 6, 9	Other social services	25	2 647	1 244	290	192
861, 2, 4, 9	**Selected membership organizations**	**59**	**5 590**	**1 854**	**439**	**220**
861	Business associations	16	1 346	335	83	30
864	Civic, social, and fraternal associations	33	3 212	1 151	257	156
862, 9	Other membership organizations	10	1 032	368	89	34
892	**Noncommercial educational, scientific, and research organizations**	-	-	-	-	-

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Nevada					
	Tax-exempt service industries	505	86 756	40 768	9 344	5 074
7032	**Sporting and recreational camps**	-	-	-	-	-
704	**Organization hotels and lodging houses, on membership basis**	8	170	33	12	15
7391, 7	**Miscellaneous business services**	2	(D)	(D)	(D)	(D)
7391	Commercial research and development laboratories	1	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	1	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	8	1 198	439	94	130
792	Producers, orchestras, and entertainers	3	(D)	(D)	(D)	(D)
7922	Theatrical producers and miscellaneous theatrical services	-	-	-	-	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	5	(D)	(D)	(D)	(D)
80	**Health services**	20	28 109	13 949	3 004	1 505
805	Nursing and personal care facilities	2	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	2	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	-	-	-	-	-
806	Hospitals	3	(D)	(D)	(D)	(D)
8062	General medical and surgical hospitals	3	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	-	-	-	-	-
808	Outpatient care facilities	6	(D)	(D)	(D)	(D)
Other 80	Other health and allied services, n.e.c.	9	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	4	827	444	93	48
82	**Educational services**	19	1 335	670	180	112
821	Elementary and secondary schools[1]	5	(D)	(D)	(D)	(D)
822	Colleges, universities, professional schools, and junior colleges	2	(D)	(D)	(D)	(D)
8221	Colleges, universities, and professional schools	1	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	1	(D)	(D)	(D)	(D)
823	Libraries and information centers	-	-	-	-	-
824	Correspondence schools and vocational schools	8	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	6	364	171	38	17
8243, 4	Data processing, business, and secretarial schools	2	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	4	259	133	41	36
83	**Social services**	121	20 564	10 512	2 426	1 700
832	Individual and family social services	40	10 626	5 562	1 261	905
833	Job training and vocational rehabilitation services	13	1 367	905	207	234
835	Child day care services	20	1 577	990	238	208
836	Residential care	11	1 680	847	198	137
839	Social services, n.e.c.	37	5 414	2 208	522	216
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	7	104	52	13	12
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	7	104	52	13	12
7999 pt.	Museums, and botanical and zoological gardens (commercial)	-	-	-	-	-
86, ex. 866	**Membership organizations, except religious**	303	32 770	14 113	3 394	1 495
861	Business associations	45	5 806	2 263	551	214
862	Professional membership organizations	20	3 528	1 829	369	108
863	Labor unions and similar labor organizations	70	10 220	4 909	1 193	422
864	Civic, social, and fraternal associations	142	10 160	3 820	961	605
865	Political organizations	2	(D)	(D)	(D)	(D)
869	Membership organizations, n.e.c.	24	(D)	(D)	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	3	(D)	(D)	(D)	(D)
4722, other 7, 89 ex. 892	**All other industries**	10	1 497	407	92	34

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**990**	**209 520**	**91 116**	**20 982**	**10 389**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**39**	**8 116**	**1 989**	**247**	**125**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	31	7 700	1 909	224	103
704	Organization hotels and lodging houses, on membership basis	8	416	80	23	22
7391, 2, 7	**Research, testing, and consulting services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	3	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**68**	**14 557**	**5 542**	**1 038**	**585**
792	Producers, orchestras, and entertainers	14	2 288	958	163	84
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	10	1 794	769	131	69
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	4	494	189	32	15
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	21	2 886	1 353	311	168
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	3	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	18	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	17	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	23	7 444	2 809	516	307
7998 pt.	Fairs	8	1 939	422	46	26
805, 8, 9	**Selected health services**	**97**	**41 647**	**24 657**	**5 992**	**2 320**
805	Nursing and personal care facilities	14	8 277	5 822	1 520	751
8051	Skilled nursing care facilities	5	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	9	(D)	(D)	(D)	(D)
808	Outpatient care facilities	33	19 365	9 676	2 270	665
809	Health and allied services, n.e.c.	50	14 005	9 159	2 202	904
81	**Legal aid societies and similar legal services**	**15**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**29**	**3 020**	**1 068**	**258**	**176**
823	Libraries and information centers	16	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	1	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	12	2 541	860	209	124
83	**Social services**	**355**	**82 293**	**37 945**	**8 566**	**4 673**
835	Child day care services	114	7 600	4 570	1 136	842
832, 3, 6, 9	Other social services	241	74 693	33 375	7 530	3 831
832	Individual and family social services	102	20 250	8 349	1 960	950
833	Job training and vocational rehabilitation services	18	14 496	7 937	1 556	880
836	Residential care	47	19 601	10 450	2 498	1 350
839	Social services, n.e.c.	74	20 346	6 639	1 516	651
861, 2, 4, 9	**Selected membership organizations**	**378**	**54 994**	**17 285**	**4 124**	**2 301**
861	Business associations	64	12 014	3 768	926	238
864	Civic, social, and fraternal associations	254	29 994	8 916	2 117	1 693
862, 9	Other membership organizations	60	12 986	4 601	1 081	370
862	Professional membership organizations	20	3 136	1 239	279	86
869	Membership organizations, n.e.c.	40	9 850	3 362	802	284
892	**Noncommercial educational, scientific, and research organizations**	**7**	**1 843**	**696**	**198**	**84**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**990**	**(NC)**	**198 283**	**(NC)**	**(X)**	**91 116**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**39**	**(NC)**	**7 258**	**(NC)**	**(X)**	**1 989**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**4**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**66**	**(NC)**	**14 402**	**(NC)**	**(X)**	**5 542**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**97**	**94**	**41 461**	**18 655**	**122.3**	**24 657**	**12 345**	**99.7**
805	Nursing and personal care facilities	14	16	9 557	5 328	79.4	5 822	3 282	77.4
808	Outpatient care facilities	33	36	17 499	8 460	106.8	9 676	5 953	62.5
809	Health and allied services, n.e.c.	50	42	14 405	4 867	196.0	9 159	3 110	194.5
81	**Legal aid societies and similar legal services**	**15**	**8**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**29**	**32**	**2 715**	**(D)**	**(D)**	**1 068**	**(D)**	**(D)**
83	**Social services**	**355**	**284**	**79 022**	**33 223**	**137.9**	**37 945**	**16 833**	**125.4**
835	Child day care services	114	94	7 580	4 423	71.4	4 570	2 746	66.4
832, 3, 8, 9	Other social services	241	190	71 442	28 800	148.1	33 375	14 087	136.9
861, 2, 4, 9	**Selected membership organizations**	**378**	**358**	**48 717**	**(D)**	**(D)**	**17 285**	**(D)**	**(D)**
861	Business associations	64	65	11 431	4 029	183.7	3 768	1 646	128.9
864	Civic, social, and fraternal associations	254	239	24 412	14 990	62.9	8 916	5 200	71.5
862, 9	Other membership organizations	60	54	12 874	(D)	(D)	4 601	(D)	(D)
992	**Noncommercial educational, scientific, and research organizations**	**7**	**7**	**1 738**	**724**	**140.1**	**696**	**408**	**70.6**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**211 638**	**20 167**	**200 286**	**19 086**	**8 770**	**10**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**208 103**	**64 928**	**186 103**	**58 064**	**15 912**	**3**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**220 561**	**24 884**	**218 212**	**24 619**	**9 474**	**9**
805, 8, 9	**Selected health services**	**429 351**	**17 951**	**427 433**	**17 871**	**10 628**	**24**
805	Nursing and personal care facilities	591 214	11 021	682 643	12 726	7 752	54
808	Outpatient care facilities	586 818	29 120	530 273	26 314	14 550	20
809	Health and allied services, n.e.c.	280 100	15 492	288 100	15 935	10 132	18
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**104 138**	**17 159**	**93 621**	**15 426**	**6 057**	**6**
83	**Social services**	**231 811**	**17 810**	**222 597**	**16 910**	**8 120**	**13**
835	Child day care services	66 667	9 026	66 491	9 002	5 428	7
832, 3, 8, 9	Other social services	309 929	19 497	296 440	18 648	8 712	16
861, 2, 4, 9	**Selected membership organizations**	**145 487**	**23 900**	**128 881**	**21 172**	**7 512**	**6**
861	Business associations	187 719	50 479	178 609	48 029	15 832	4
864	Civic, social, and fraternal associations	118 087	17 716	96 110	14 419	5 263	7
862, 9	Other membership organizations	216 433	35 097	214 567	34 795	12 435	6
992	**Noncommercial educational, scientific, and research organizations**	**263 286**	**21 940**	**248 286**	**20 690**	**8 286**	**12**

[1] Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**585**	**101 925**	**46 788**	**10 984**	**5 382**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**22**	**4 308**	**1 044**	**131**	**66**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	22	4 308	1 044	131	66
704	Organization hotels and lodging houses, on membership basis	-	-	-	-	-
7391, 2, 7	**Research, testing, and consulting services**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	2	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**41**	**7 817**	**2 948**	**526**	**235**
792	Producers, orchestras, and entertainers	8	656	327	32	12
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	6	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	2	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	11	1 253	568	141	75
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	-	-	-	-	-
84	Noncommercial museums, art galleries, and botanical and zoological gardens	11	1 253	568	141	75
8411	Noncommercial museums and art galleries	10	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	15	(D)	(D)	(D)	(D)
7999 pt.	Fairs	7	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**57**	**22 706**	**14 770**	**3 673**	**1 490**
805	Nursing and personal care facilities	11	7 921	5 589	1 489	731
8051	Skilled nursing care facilities	3	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	8	(D)	(D)	(D)	(D)
808	Outpatient care facilities	15	7 345	4 208	955	279
809	Health and allied services, n.e.c.	31	7 440	4 973	1 216	480
81	**Legal aid societies and similar legal services**	**10**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**22**	**2 383**	**807**	**193**	**127**
823	Libraries and information centers	12	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	-	-	-	-	-
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	-	-	-	-	-
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	10	(D)	(D)	(D)	(D)
83	**Social services**	**218**	**36 667**	**16 679**	**3 936**	**2 287**
835	Child day care services	78	3 696	2 212	537	411
832, 3, 6, 9	Other social services	140	32 971	14 667	3 399	1 876
832	Individual and family social services	57	5 912	3 219	748	423
833	Job training and vocational rehabilitation services	10	5 005	2 353	536	439
836	Residential care	21	9 609	5 084	1 196	608
839	Social services, n.e.c.	52	12 445	4 011	909	406
861, 2, 4, 9	**Selected membership organizations**	**208**	**24 521**	**8 483**	**2 052**	**1 085**
861	Business associations	49	6 201	2 334	577	157
864	Civic, social, and fraternal associations	122	11 895	3 588	866	642
862, 9	Other membership organizations	37	6 425	2 541	609	286
862	Professional membership organizations	11	2 520	1 006	241	68
869	Membership organizations, n.e.c.	26	3 905	1 535	366	136
892	**Noncommercial educational, scientific, and research organizations**	**4**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	New Hampshire					
	Tax-exempt service industries	**1 098**	**378 804**	**195 235**	**45 892**	**26 568**
7032	**Sporting and recreational camps**	**23**	**2 727**	**879**	**165**	**53**
704	**Organization hotels and lodging houses, on membership basis**	**21**	**1 166**	**346**	**94**	**90**
7391, 7	**Miscellaneous business services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	1	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	-	-	-	-	-
792, 7997	**Selected amusement and recreation services**	**43**	**8 079**	**2 432**	**493**	**299**
792	Producers, orchestras, and entertainers	12	1 292	512	100	54
7922	Theatrical producers and miscellaneous theatrical services	10	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	2	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	31	4 787	1 920	393	245
80	**Health services**	**120**	**164 829**	**88 937**	**21 447**	**11 794**
805	Nursing and personal care facilities	16	5 328	3 282	769	542
8051	Skilled nursing care facilities	6	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	10	(D)	(D)	(D)	(D)
806	Hospitals	26	146 174	76 592	18 545	10 189
8062	General medical and surgical hospitals	26	146 174	76 592	18 545	10 189
8063	Psychiatric hospitals	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	-	-	-	-	-
808	Outpatient care facilities	36	8 460	5 953	1 410	558
Other 80	Other health and allied services, n.e.c.	42	4 867	3 110	714	505
81	**Legal aid societies and similar legal services**	**8**	**(D)**	**(D)**	**(D)**	**(D)**
82	**Educational services**	**109**	**153 053**	**71 183**	**16 917**	**8 296**
821	Elementary and secondary schools[1]	55	(D)	(D)	(D)	(D)
822	Colleges, universities, professional schools, and junior colleges	22	101 418	55 785	12 087	6 156
8221	Colleges, universities, and professional schools	20	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	2	(D)	(D)	(D)	(D)
823	Libraries and information centers	15	252	134	38	46
824	Correspondence schools and vocational schools	2	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	15	2 292	906	235	144
83	**Social services**	**284**	**33 223**	**16 833**	**4 246**	**3 256**
832	Individual and family social services	82	7 050	3 602	879	608
833	Job training and vocational rehabilitation services	17	5 736	2 277	658	414
835	Child day care services	94	4 423	2 746	681	724
836	Residential care	38	10 426	5 631	1 277	1 090
839	Social services, n.e.c.	53	5 588	2 577	750	420
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**21**	**2 152**	**944**	**175**	**120**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	17	(D)	(D)	(D)	(D)
7999 pt.	Museums, and botanical and zoological gardens (commercial)	4	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	**437**	**30 949**	**11 689**	**2 894**	**2 410**
861	Business associations	65	4 029	1 646	406	192
862	Professional membership organizations	19	1 676	746	179	71
863	Labor unions and similar labor organizations	77	3 543	1 518	396	356
864	Civic, social, and fraternal associations	239	14 990	5 200	1 296	1 315
865	Political organizations	2	(D)	(D)	(D)	(D)
869	Membership organizations, n.e.c.	35	(D)	(D)	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	**7**	**724**	**408**	**110**	**48**
4722, other 7, 89 ex. 892	**All other industries**	**24**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**3 544**	**1 384 423**	**574 993**	**131 874**	**60 246**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**76**	**16 913**	**5 510**	**1 121**	**856**
7011 pt.	Hotels	10	4 705	1 884	450	311
7032	Sporting and recreational camps	27	4 874	1 799	245	163
704	Organization hotels and lodging houses, on membership basis	39	7 334	1 947	426	384
7391, 2, 7	**Research, testing, and consulting services**	**21**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	13	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	7	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**307**	**118 918**	**48 639**	**9 176**	**4 320**
792	Producers, orchestras, and entertainers	29	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	18	7 163	2 716	703	415
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	11	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	47	12 146	4 596	1 110	543
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	7	1 742	478	110	50
84	Noncommercial museums, art galleries, and botanical and zoological gardens	40	10 404	4 118	1 000	493
8411	Noncommercial museums and art galleries	39	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	228	93 887	39 290	6 768	3 023
7999 pt.	Fairs	3	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**239**	**309 361**	**148 660**	**34 190**	**14 955**
805	Nursing and personal care facilities	69	155 711	81 509	18 717	8 453
8051	Skilled nursing care facilities	49	131 209	71 304	16 232	7 150
8059	Nursing and personal care facilities, n.e.c.	20	24 502	10 205	2 485	1 303
806	Outpatient care facilities	107	80 721	31 133	7 280	2 335
809	Health and allied services, n.e.c.	63	72 929	36 018	8 193	4 177
81	**Legal aid societies and similar legal services**	**34**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**134**	**23 339**	**9 473**	**2 164**	**1 295**
823	Libraries and information centers	51	3 371	1 758	426	331
824	Correspondence schools and vocational schools	14	1 993	762	191	102
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	14	1 993	762	191	102
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	69	17 975	6 953	1 545	862
83	**Social services**	**1 454**	**449 833**	**200 080**	**47 137**	**25 112**
835	Child day care services	492	75 804	46 268	11 116	6 573
832, 3, 6, 9	Other social services	962	374 029	153 812	36 021	18 539
832	Individual and family social services	418	112 648	57 469	13 440	6 515
833	Job training and vocational rehabilitation services	91	50 521	26 980	6 711	4 915
836	Residential care	158	76 333	34 886	7 923	4 063
839	Social services, n.e.c.	295	134 527	32 477	7 947	3 046
861, 2, 4, 9	**Selected membership organizations**	**1 251**	**298 712**	**95 532**	**21 934**	**9 943**
861	Business associations	248	76 052	23 578	5 462	1 467
864	Civic, social, and fraternal associations	686	123 834	42 491	9 596	6 238
862, 9	Other membership organizations	317	98 826	29 463	6 876	2 238
862	Professional membership organizations	155	53 452	16 019	3 715	946
869	Membership organizations, n.e.c.	162	44 874	13 444	3 161	1 292
993	**Noncommercial educational, scientific, and research organizations**	**28**	**14 002**	**6 008**	**1 441**	**328**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**3 544**	**(NC)**	**1 238 053**	**(NC)**	**(X)**	**574 993**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**76**	**(NC)**	**15 823**	**(NC)**	**(X)**	**5 510**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**21**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**307**	**(NC)**	**119 096**	**(NC)**	**(X)**	**48 839**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**239**	**233**	**297 030**	**126 958**	**134.0**	**148 880**	**67 350**	**120.7**
805	Nursing and personal care facilities	69	54	151 542	52 843	186.8	81 509	29 723	174.2
806	Outpatient care facilities	107	113	73 666	39 691	85.6	31 133	19 985	55.8
809	Health and allied services, n.e.c.	63	66	71 820	34 422	108.6	36 018	17 642	104.2
81	**Legal aid societies and similar legal services**	**34**	**32**	**(D)**	**6 285**	**(D)**	**(D)**	**4 080**	**(D)**
823, 4, 9	**Selected educational services**	**134**	**135**	**22 807**	**15 037**	**51.7**	**9 473**	**7 724**	**22.6**
83	**Social services**	**1 454**	**1 160**	**386 331**	**268 944**	**43.6**	**200 080**	**127 525**	**56.9**
835	Child day care services	492	398	74 365	42 144	76.5	46 268	25 469	81.7
832, 3, 6, 9	Other social services	962	762	311 966	226 800	37.6	153 812	102 056	50.7
861, 2, 4, 9	**Selected membership organizations**	**1 251**	**1 280**	**270 701**	**182 603**	**48.2**	**95 532**	**72 436**	**31.9**
861	Business associations	248	258	69 242	37 111	86.6	23 578	13 625	73.0
864	Civic, social, and fraternal associations	686	713	114 185	94 236	21.2	42 491	42 156	.8
862, 9	Other membership organizations	317	309	87 274	51 256	70.3	29 463	16 655	76.9
892	**Noncommercial educational, scientific, and research organizations**	**28**	**42**	**13 726**	**10 787**	**27.3**	**6 008**	**5 232**	**14.8**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**384 995**	**22 648**	**349 338**	**20 550**	**9 544**	**17**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**222 539**	**19 712**	**205 556**	**18 209**	**6 422**	**11**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**387 355**	**27 527**	**387 935**	**27 569**	**11 365**	**14**
805, 8, 9	**Selected health services**	**1 294 397**	**20 872**	**1 242 803**	**19 848**	**9 934**	**63**
805	Nursing and personal care facilities	2 256 581	18 421	2 196 261	17 928	9 643	123
806	Outpatient care facilities	754 402	34 570	688 486	31 549	13 333	22
809	Health and allied services, n.e.c.	1 157 603	17 460	1 140 000	17 194	8 623	66
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**174 172**	**18 022**	**170 201**	**17 612**	**7 315**	**10**
83	**Social services**	**309 376**	**17 913**	**265 702**	**15 384**	**7 968**	**17**
835	Child day care services	154 073	11 533	151 148	11 314	7 039	13
832, 3, 6, 9	Other social services	388 804	20 175	324 289	16 828	9 297	19
861, 2, 4, 9	**Selected membership organizations**	**238 779**	**30 042**	**216 388**	**27 225**	**9 608**	**8**
861	Business associations	306 661	51 842	279 202	47 200	16 072	6
864	Civic, social, and fraternal associations	180 516	19 852	166 450	18 305	6 812	9
862, 9	Other membership organizations	311 754	44 158	275 312	38 996	13 165	7
892	**Noncommercial educational, scientific, and research organizations**	**500 071**	**42 951**	**490 298**	**42 110**	**18 429**	**12**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**321**	**57 990**	**24 206**	**5 225**	**3 540**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**11**	**1 891**	**653**	**89**	**81**
7391, 2, 7	**Research, testing, and consulting services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**34**	**6 122**	**1 789**	**198**	**180**
805, 8, 9	**Selected health services**	**14**	**9 039**	**5 811**	**1 396**	**1 022**
805	Nursing and personal care facilities	3	(D)	(D)	(D)	(D)
808	Outpatient care facilities	8	1 956	1 350	311	103
809	Health and allied services, n.e.c.	3	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**5**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**10**	**1 350**	**468**	**124**	**109**
83	**Social services**	**118**	**19 429**	**9 806**	**2 244**	**1 474**
835	Child day care services	27	2 770	1 630	391	284
832, 3, 6, 9	Other social services	91	16 659	8 176	1 853	1 190
861, 2, 4, 9	**Selected membership organizations**	**125**	**19 264**	**5 113**	**1 046**	**632**
861	Business associations	11	1 220	340	84	40
864	Civic, social, and fraternal associations	87	14 197	3 839	784	487
862, 9	Other membership organizations	27	3 847	934	178	105
862	**Noncommercial educational, scientific, and research organizations**	**2**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	New Jersey					
	Tax-exempt service industries	**4 478**	**2 766 145**	**1 387 951**	**333 975**	**157 454**
7032	**Sporting and recreational camps**	**26**	**5 841**	**1 680**	**282**	**152**
704	**Organization hotels and lodging houses, on membership basis**	**49**	**3 482**	**826**	**241**	**288**
7391, 7	**Miscellaneous business services**	**11**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	6	420	178	51	23
7397	Commercial testing laboratories	5	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**243**	**70 074**	**29 805**	**5 965**	**3 393**
792	Producers, orchestras, and entertainers	21	6 710	3 326	977	455
7922	Theatrical producers and miscellaneous theatrical services	13	4 140	1 830	460	262
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	8	2 570	1 496	517	193
7997	Membership sports and recreation clubs	222	60 364	26 479	4 988	2 938
80	**Health services**	**337**	**1 651 465**	**867 004**	**206 504**	**87 016**
805	Nursing and personal care facilities	54	52 843	29 723	7 241	4 443
8051	Skilled nursing care facilities	33	42 817	24 473	5 942	3 356
8059	Nursing and personal care facilities, n.e.c.	21	10 026	5 250	1 299	1 087
806	Hospitals	104	1 524 509	799 654	190 314	77 835
8062	General medical and surgical hospitals	92	1 476 242	774 274	184 501	75 357
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	10	(D)	(D)	(D)	(D)
808	Outpatient care facilities	113	39 691	19 985	4 748	2 094
Other 80	Other health and allied services, n.e.c.	66	34 422	17 642	4 201	2 644
81	**Legal aid societies and similar legal services**	**32**	**6 285**	**4 060**	**987**	**372**
82	**Educational services**	**307**	**389 132**	**202 389**	**51 572**	**25 874**
821	Elementary and secondary schools[1]	131	51 237	29 767	7 845	3 887
822	Colleges, universities, professional schools, and junior colleges	41	322 858	164 836	41 856	20 713
8221	Colleges, universities, and professional schools	34	313 968	159 824	40 536	20 069
8222	Junior colleges and technical institutes	7	8 890	5 074	1 320	644
823	Libraries and information centers	56	2 232	1 182	308	304
824	Correspondence schools and vocational schools	14	2 247	1 240	317	119
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	14	2 247	1 240	317	119
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	65	10 558	5 302	1 246	851
83	**Social services**	**1 160**	**265 944**	**127 525**	**30 449**	**21 010**
832	Individual and family social services	315	50 764	30 289	7 354	4 561
833	Job training and vocational rehabilitation services	78	22 686	14 025	3 461	3 155
835	Child day care services	398	42 144	25 469	6 240	4 565
836	Residential care	107	49 214	22 801	5 547	3 616
839	Social services, n.e.c.	262	104 136	34 941	7 847	5 113
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**42**	**(D)**	**(D)**	**(D)**	**(D)**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	35	5 995	2 700	603	424
7999 pt.	Museums, and botanical and zoological gardens (commercial)	7	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	**2 129**	**264 500**	**104 328**	**26 066**	**14 458**
861	Business associations	258	37 111	13 625	3 291	1 107
862	Professional membership organizations	159	25 524	8 729	2 053	631
863	Labor unions and similar labor organizations	813	79 065	30 994	7 735	4 785
864	Civic, social, and fraternal associations	713	94 236	42 156	10 781	6 828
865	Political organizations	36	2 832	898	245	158
869	Membership organizations, n.e.c.	150	25 732	7 926	1 961	947
892	**Noncommercial educational, scientific, and research organizations**	**42**	**10 787**	**5 232**	**1 251**	**433**
4722, other 7, 89 ex. 892	**All other industries**	**100**	**85 637**	**41 297**	**9 791**	**3 942**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**954**	**255 315**	**107 132**	**25 015**	**11 872**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**21**	**6 275**	**1 532**	**316**	**148**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	12	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	8	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**11**	**17 713**	**8 929**	**2 184**	**431**
7391	Research and development laboratories	5	16 993	8 652	2 098	408
7392	Management, consulting, and public relations services	5	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**54**	**22 004**	**7 995**	**1 457**	**970**
792	Producers, orchestras, and entertainers	12	6 335	2 543	291	183
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4	817	290	61	25
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	8	5 518	2 253	230	158
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	7	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	2	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	5	1 035	405	90	43
8411	Noncommercial museums and art galleries	5	1 035	405	90	40
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	33	13 750	4 898	1 021	685
7999 pt.	Fairs	2	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**97**	**48 742**	**26 649**	**6 482**	**2 732**
805	Nursing and personal care facilities	21	24 897	13 262	3 211	1 596
8051	Skilled nursing care facilities	3	4 444	2 321	609	284
8059	Nursing and personal care facilities, n.e.c.	18	20 453	10 941	2 602	1 312
806	Outpatient care facilities	59	14 772	8 516	2 100	686
809	Health and allied services, n.e.c.	17	9 073	4 871	1 171	450
81	**Legal aid societies and similar legal services**	**24**	**4 611**	**1 985**	**417**	**135**
823, 4, 9	**Selected educational services**	**27**	**14 262**	**3 069**	**729**	**320**
823	Libraries and information centers	-	-	-	-	-
824	Correspondence schools and vocational schools	11	2 171	874	214	84
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	11	2 171	874	214	84
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	16	12 091	2 195	515	236
83	**Social services**	**347**	**70 692**	**31 983**	**7 535**	**4 066**
835	Child day care services	80	6 791	3 876	965	752
832, 3, 6, 9	Other social services	267	63 901	28 107	6 570	3 314
832	Individual and family social services	106	18 130	8 114	1 929	1 002
833	Job training and vocational rehabilitation services	35	7 539	4 335	968	664
836	Residential care	52	11 170	5 758	1 346	590
839	Social services, n.e.c.	74	27 062	9 900	2 327	1 058
861, 2, 4, 9	**Selected membership organizations**	**367**	**68 569**	**24 667**	**5 783**	**3 018**
861	Business associations	81	13 549	4 890	1 176	356
864	Civic, social, and fraternal associations	203	40 844	14 927	3 404	2 252
862, 9	Other membership organizations	83	14 176	4 850	1 203	408
862	Professional membership organizations	37	5 695	2 159	555	163
869	Membership organizations, n.e.c.	46	8 481	2 691	648	245
892	**Noncommercial educational, scientific, and research organizations**	**6**	**2 447**	**443**	**112**	**54**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	954	(NC)	240 449	(NC)	(X)	107 131	(NC)	(X)
7011 pt., 7032, 704	Hotels, camps, and membership lodging	21	(NC)	6 503	(NC)	(X)	1 532	(NC)	(X)
7391, 2, 7	Research, testing, and consulting services	11	(NC)	17 435	(NC)	(X)	8 929	(NC)	(X)
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	54	(NC)	20 077	(NC)	(X)	7 995	(NC)	(X)
805, 8, 9	Selected health services	97	54	49 637	[1]16 306	204.4	26 649	9 105	192.7
805	Nursing and personal care facilities	21	14	25 295	6 950	264.0	13 262	3 945	236.2
808	Outpatient care facilities	59	25	15 422	[1]6 428	139.9	8 516	[1]3 215	164.9
809	Health and allied services, n.e.c.	17	15	8 920	2 928	204.6	4 871	1 624	199.9
81	Legal aid societies and similar legal services	24	12	4 975	2 154	131.0	1 885	862	118.4
823, 4, 9	Selected educational services	27	30	13 650	5 446	150.6	3 069	2 609	17.6
83	Social services	247	231	63 853	36 922	72.1	31 983	19 586	63.5
835	Child day care services	80	48	6 254	4 866	28.5	3 876	2 968	30.6
832, 3, 6, 9	Other social services	267	183	57 299	32 056	78.7	28 107	16 598	69.3
861, 2, 4, 9	Selected membership organizations	267	246	63 184	36 178	74.6	24 667	14 248	73.1
861	Business associations	91	72	12 512	5 653	121.3	4 890	2 287	113.8
864	Civic, social, and fraternal associations	203	194	38 224	22 929	66.7	14 927	9 086	64.3
862, 9	Other membership organizations	63	80	12 428	7 594	63.7	4 850	2 875	68.7
892	Noncommercial educational, scientific, and research organizations	6	9	1 485	[2]2 304	-36.9	443	[1]1 225	-63.8

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	267 628	21 506	252 043	20 253	9 024	12
7011 pt., 7032, 704	Hotels, camps, and membership lodging	298 810	42 399	309 667	43 939	10 351	7
7391, 2, 7	Research, testing, and consulting services	1 810 273	41 097	1 585 000	40 452	20 717	39
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	407 481	22 985	371 796	20 698	8 242	18
805, 8, 9	Selected health services	902 486	17 941	511 722	18 169	9 754	28
805	Nursing and personal care facilities	1 185 571	15 900	1 204 524	15 849	8 310	76
808	Outpatient care facilities	250 373	21 534	261 390	22 481	12 414	12
809	Health and allied services, n.e.c.	533 706	20 162	524 708	19 822	10 824	26
81	Legal aid societies and similar legal services	192 125	34 158	207 292	36 852	13 815	6
823, 4, 9	Selected educational services	528 222	44 589	505 556	42 656	9 591	12
83	Social services	269 723	17 386	183 150	15 630	7 866	12
835	Child day care services	84 868	9 031	78 175	8 316	5 154	9
832, 3, 6, 9	Other social services	239 330	19 282	214 603	17 290	8 481	12
861, 2, 4, 9	Selected membership organizations	196 837	22 736	172 109	20 943	9 179	8
861	Business associations	167 272	38 059	154 469	35 146	13 736	4
864	Civic, social, and fraternal associations	201 202	19 137	188 296	16 973	6 628	11
862, 9	Other membership organizations	170 795	34 745	149 735	30 461	11 887	5
892	Noncommercial educational, scientific, and research organizations	407 833	45 315	242 500	26 944	8 204	9

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**568**	**136 715**	**58 584**	**12 850**	**8 322**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**12**	**5 842**	**1 416**	**288**	**122**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	9	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	2	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**7**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	4	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	2	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**38**	**14 322**	**5 044**	**782**	**489**
792	Producers, orchestras, and entertainers	7	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	1	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	6	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	6	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	1	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	5	1 035	405	90	40
8411	Noncommercial museums and art galleries	5	1 035	405	90	40
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	23	8 490	2 707	581	343
7999 pt.	Fairs	2	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**70**	**26 967**	**16 288**	**3 548**	**1 632**
805	Nursing and personal care facilities	16	14 857	8 148	1 886	1 000
8051	Skilled nursing care facilities	2	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	14	(D)	(D)	(D)	(D)
806	Outpatient care facilities	43	9 371	5 348	1 266	432
809	Health and allied services, n.e.c.	11	2 729	1 792	394	200
81	**Legal aid societies and similar legal services**	**16**	**1 438**	**1 059**	**241**	**78**
823, 4, 9	**Selected educational services**	**7**	**(D)**	**(D)**	**(D)**	**(D)**
823	Libraries and information centers	-	-	-	-	-
824	Correspondence schools and vocational schools	3	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	3	(D)	(D)	(D)	(D)
8243; 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	4	(D)	(D)	(D)	(D)
83	**Social services**	**208**	**29 657**	**15 014**	**3 532**	**1 971**
835	Child day care services	40	2 632	1 596	396	297
832, 3, 6, 9	Other social services	168	27 025	13 418	3 136	1 674
832	Individual and family social services	73	8 604	4 682	1 116	579
833	Job training and vocational rehabilitation services	26	6 031	3 380	768	504
836	Residential care	30	6 197	3 029	717	323
839	Social services, n.e.c.	39	6 193	2 327	535	268
861, 2, 4, 9	**Selected membership organizations**	**206**	**39 089**	**13 174**	**3 106**	**1 713**
861	Business associations	41	6 061	2 059	494	161
864	Civic, social, and fraternal associations	121	27 928	9 541	2 215	1 416
862, 9	Other membership organizations	44	5 100	1 574	397	136
862	Professional membership organizations	14	1 997	661	175	43
869	Membership organizations, n.e.c.	30	3 103	913	222	93
892	**Noncommercial educational, scientific, and research organizations**	**4**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	New Mexico					
	Tax-exempt service industries	**921**	**284 014**	**136 603**	**31 364**	**18 258**
7032	**Sporting and recreational camps**	**8**	**(D)**	**(D)**	**(D)**	**(D)**
704	**Organization hotels and lodging houses, on membership basis**	**9**	**279**	**77**	**24**	**32**
7391, 7	**Miscellaneous business services**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	3	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	-	-	-	-	-
792, 7997	**Selected amusement and recreation services**	**38**	**8 486**	**3 978**	**720**	**533**
792	Producers, orchestras, and entertainers	9	2 700	1 296	150	126
7922	Theatrical producers and miscellaneous theatrical services	3	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	6	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	29	5 786	2 682	570	407
80	**Health services**	**81**	**146 303**	**71 743**	**16 354**	**8 364**
805	Nursing and personal care facilities	14	6 950	3 945	882	703
8051	Skilled nursing care facilities	3	2 208	1 396	323	243
8059	Nursing and personal care facilities, n.e.c.	11	4 742	2 549	559	460
806	Hospitals	27	123 500	62 638	13 972	6 824
8062	General medical and surgical hospitals	24	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	1	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	2	(D)	(D)	(D)	(D)
808	Outpatient care facilities	25	12 925	3 536	1 098	610
Other 80	Other health and allied services, n.e.c.	15	2 928	1 624	402	227
81	**Legal aid societies and similar legal services**	**12**	**2 154**	**862**	**185**	**90**
82	**Educational services**	**57**	**27 758**	**14 140**	**3 423**	**1 970**
821	Elementary and secondary schools[1]	22	10 181	5 820	1 380	751
822	Colleges, universities, professional schools, and junior colleges	5	12 131	5 711	1 406	947
8221	Colleges, universities, and professional schools	5	12 131	5 711	1 406	947
8222	Junior colleges and technical institutes	-	-	-	-	-
823	Libraries and information centers	-	-	-	-	-
824	Correspondence schools and vocational schools	12	996	509	114	50
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	12	996	509	114	50
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	18	4 450	2 100	523	222
83	**Social services**	**231**	**36 922**	**19 566**	**4 189**	**3 320**
832	Individual and family social services	78	6 256	3 109	750	497
833	Job training and vocational rehabilitation services	26	3 107	1 945	408	331
835	Child day care services	48	4 866	2 968	750	532
836	Residential care	22	3 377	1 338	341	261
839	Social services, n.e.c.	57	19 316	10 206	1 937	1 699
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**9**	**1 152**	**510**	**128**	**99**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	9	1 152	510	128	99
7999 pt.	Museums, and botanical and zoological gardens (commercial)	-	-	-	-	-
86, ex. 866	**Membership organizations, except religious**	**437**	**43 503**	**17 135**	**4 243**	**3 113**
861	Business associations	72	5 653	2 287	582	283
862	Professional membership organizations	38	3 897	1 541	395	157
863	Labor unions and similar labor organizations	80	6 776	2 786	600	464
864	Civic, social, and fraternal associations	194	22 929	9 086	2 344	1 987
865	Political organizations	11	551	101	24	10
869	Membership organizations, n.e.c.	42	3 697	1 334	298	212
892	**Noncommercial educational, scientific, and research organizations**	**9**	**10 258**	**5 418**	**1 359**	**463**
4722, other 7, 99 ex. 892	**All other industries**	**27**	**1 670**	**700**	**177**	**106**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**11 693**	**8 276 792**	**3 361 405**	**783 210**	**305 641**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**248**	**36 587**	**11 755**	**2 157**	**1 610**
7011 pt.	Hotels	9	6 098	2 305	528	310
7032	Sporting and recreational camps	94	18 745	5 853	741	730
704	Organization hotels and lodging houses, on membership basis	145	11 744	3 597	888	570
7391, 2, 7	**Research, testing, and consulting services**	**93**	**217 569**	**132 009**	**32 321**	**5 661**
7391	Research and development laboratories	17	154 408	100 692	24 559	3 753
7392	Management, consulting, and public relations services	65	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	11	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**968**	**804 380**	**342 171**	**74 024**	**43 124**
792	Producers, orchestras, and entertainers	230	285 503	134 910	32 655	8 318
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	120	136 483	42 289	9 627	2 873
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	110	149 020	92 621	23 028	5 445
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	293	262 386	107 059	24 300	27 054
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	32	8 299	2 979	521	19 729
84	Noncommercial museums, art galleries, and botanical and zoological gardens	261	254 087	104 080	23 779	7 325
8411	Noncommercial museums and art galleries	244	214 585	87 564	19 984	6 303
8421	Noncommercial arboreta, botanical and zoological gardens	17	39 502	16 516	3 795	1 022
7997	Membership sports and recreation clubs	420	249 049	99 020	16 976	7 699
7999 pt.	Fairs	25	7 442	1 182	93	53
805, 8, 9	**Selected health services**	**750**	**1 644 303**	**843 146**	**195 148**	**70 087**
805	Nursing and personal care facilities	260	933 670	514 691	120 190	41 574
8051	Skilled nursing care facilities	171	848 631	466 205	109 269	36 430
8059	Nursing and personal care facilities, n.e.c.	89	85 039	48 486	10 921	5 144
808	Outpatient care facilities	358	400 156	154 056	36 049	10 517
809	Health and allied services, n.e.c.	132	310 477	174 399	38 909	17 996
81	**Legal aid societies and similar legal services**	**120**	**99 036**	**57 095**	**14 347**	**2 772**
823, 4, 9	**Selected educational services**	**725**	**282 075**	**122 846**	**29 893**	**12 282**
823	Libraries and information centers	409	113 229	55 864	13 376	4 931
824	Correspondence schools and vocational schools	67	24 236	12 048	3 218	1 811
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	61	22 730	11 091	3 018	1 721
8243, 4	Data processing, business, and secretarial schools	6	1 506	957	200	90
829	Schools and educational services, n.e.c.	249	144 610	54 934	13 299	5 540
83	**Social services**	**4 568**	**2 939 026**	**1 106 040**	**258 453**	**114 014**
835	Child day care services	1 098	225 537	135 741	30 775	16 612
832, 3, 6, 9	Other social services	3 470	2 713 489	970 299	227 678	97 402
832	Individual and family social services	1 416	685 731	332 687	78 449	35 061
833	Job training and vocational rehabilitation services	326	249 466	129 740	30 546	19 828
836	Residential care	748	447 356	222 963	51 517	20 875
839	Social services, n.e.c.	980	1 330 936	284 909	67 166	21 638
861, 2, 4, 9	**Selected membership organizations**	**3 936**	**1 612 767**	**548 381**	**130 901**	**43 945**
861	Business associations	845	451 746	145 386	34 920	6 965
864	Civic, social, and fraternal associations	2 076	577 596	221 021	52 812	25 055
862, 9	Other membership organizations	1 015	583 425	181 974	43 169	11 925
862	Professional membership organizations	331	234 090	68 093	16 266	3 590
869	Membership organizations, n.e.c.	684	349 335	113 881	26 903	8 335
892	**Noncommercial educational, scientific, and research organizations**	**285**	**641 049**	**197 962**	**45 966**	**12 148**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**11 693**	**(NC)**	**7 606 420**	**(NC)**	**(X)**	**3 361 405**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**248**	**(NC)**	**35 942**	**(NC)**	**(X)**	**11 755**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**93**	**(NC)**	**210 576**	**(NC)**	**(X)**	**132 009**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**968**	**(NC)**	**607 009**	**(NC)**	**(X)**	**342 171**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**750**	**627**	**1 587 759**	**743 532**	**113.5**	**843 146**	**389 094**	**116.7**
805	Nursing and personal care facilities	260	159	941 816	440 705	113.7	514 691	237 423	116.8
808	Outpatient care facilities	358	333	364 776	219 555	66.1	154 056	108 221	42.4
809	Health and allied services, n.e.c.	132	135	281 167	83 272	237.6	174 399	43 450	301.4
81	**Legal aid societies and similar legal services**	**120**	**109**	**87 573**	**65 348**	**34.0**	**57 095**	**37 199**	**53.5**
823, 4, 9	**Selected educational services**	**725**	**727**	**277 088**	**156 409**	**77.2**	**122 846**	**78 590**	**56.3**
83	**Social services**	**4 568**	**3 586**	**2 370 372**	**1 290 226**	**83.7**	**1 106 040**	**619 104**	**78.7**
835	Child day care services	1 098	964	219 892	127 813	72.0	135 741	77 174	75.9
832, 3, 6, 9	Other social services	3 470	2 624	2 150 480	1 162 413	85.0	970 299	541 930	79.0
861, 2, 4, 9	**Selected membership organizations**	**3 936**	**3 946**	**1 680 219**	**964 049**	**74.3**	**548 381**	**365 022**	**50.2**
861	Business associations	845	891	614 341	259 935	136.3	145 386	98 139	48.1
864	Civic, social, and fraternal associations	2 076	2 113	538 418	391 050	37.7	221 021	158 280	39.6
862, 9	Other membership organizations	1 015	942	527 460	313 064	68.5	181 974	108 603	67.6
882	**Noncommercial educational, scientific, and research organizations**	**285**	**274**	**549 882**	**516 906**	**6.4**	**197 962**	**193 663**	**2.2**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**707 842**	**27 080**	**650 511**	**24 887**	**10 995**	**26**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**147 528**	**22 725**	**144 927**	**22 324**	**7 301**	**6**
7391, 2, 7	**Research, testing, and consulting services**	**2 339 482**	**38 433**	**2 264 258**	**37 198**	**23 319**	**61**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**630 971**	**18 653**	**633 687**	**18 714**	**7 935**	**45**
805, 8, 9	**Selected health services**	**2 192 404**	**23 481**	**2 117 012**	**22 654**	**12 030**	**93**
805	Nursing and personal care facilities	3 591 038	22 458	3 622 369	22 654	12 380	160
808	Outpatient care facilities	1 117 754	38 046	1 018 927	34 684	14 648	29
809	Health and allied services, n.e.c.	2 352 098	17 251	2 130 053	15 624	9 691	136
81	**Legal aid societies and similar legal services**	**825 300**	**35 727**	**729 775**	**31 592**	**20 597**	**23**
823, 4, 9	**Selected educational services**	**389 069**	**22 967**	**382 190**	**22 560**	**10 002**	**17**
83	**Social services**	**643 394**	**25 778**	**518 908**	**20 790**	**9 701**	**25**
835	Child day care services	205 407	13 577	200 266	13 237	8 171	15
832, 3, 6, 9	Other social services	781 985	27 859	619 735	22 078	9 962	28
861, 2, 4, 9	**Selected membership organizations**	**409 748**	**36 700**	**426 885**	**38 235**	**12 479**	**11**
861	Business associations	534 611	64 859	727 031	88 204	20 874	8
864	Civic, social, and fraternal associations	278 225	23 053	259 354	21 489	8 821	12
862, 9	Other membership organizations	574 803	48 925	519 665	44 231	15 260	12
882	**Noncommercial educational, scientific, and research organizations**	**2 249 295**	**52 779**	**1 929 411**	**45 273**	**16 299**	**43**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 557**	**361 193**	**162 097**	**36 405**	**22 680**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**108**	**12 985**	**3 313**	**865**	**535**
7011 pt.	Hotels	3	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	34	6 518	1 848	212	246
704	Organization hotels and lodging houses, on membership basis	71	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**5**	**2 261**	**1 182**	**281**	**73**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	4	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**128**	**24 329**	**8 059**	**1 437**	**851**
792	Producers, orchestras, and entertainers	15	1 992	710	98	77
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	13	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	2	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	54	10 736	3 634	779	399
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	3	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	48	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	47	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	46	9 319	3 450	550	368
7999 pt.	Fairs	13	2 282	265	10	7
805, 8, 9	**Selected health services**	**89**	**65 287**	**34 068**	**7 975**	**3 844**
805	Nursing and personal care facilities	32	52 420	27 016	6 362	3 023
8051	Skilled nursing care facilities	25	49 322	25 410	6 016	2 797
8059	Nursing and personal care facilities, n.e.c.	7	3 098	1 606	346	226
806	Outpatient care facilities	40	9 032	4 774	1 107	518
809	Health and allied services, n.e.c.	17	3 835	2 276	506	303
81	**Legal aid societies and similar legal services**	**11**	**4 020**	**1 083**	**251**	**68**
823, 4, 9	**Selected educational services**	**137**	**10 389**	**4 216**	**1 002**	**791**
823	Libraries and information centers	114	6 060	2 361	567	486
824	Correspondence schools and vocational schools	5	332	185	42	32
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	4	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	18	3 997	1 670	393	253
83	**Social services**	**497**	**149 202**	**77 659**	**17 631**	**11 892**
835	Child day care services	105	11 452	6 387	1 455	932
832, 3, 6, 9	Other social services	392	137 750	71 272	16 176	10 960
832	Individual and family social services	159	29 377	17 438	4 130	2 155
833	Job training and vocational rehabilitation services	46	46 941	26 825	5 711	5 471
836	Residential care	116	40 611	20 453	4 873	2 469
839	Social services, n.e.c.	71	20 821	6 556	1 462	865
861, 2, 4, 9	**Selected membership organizations**	**563**	**74 681**	**29 025**	**5 753**	**4 101**
861	Business associations	63	12 950	5 807	1 401	566
864	Civic, social, and fraternal associations	387	51 064	16 308	3 428	2 993
862, 9	Other membership organizations	113	10 867	3 910	924	542
862	Professional membership organizations	10	682	114	30	22
869	Membership organizations, n.e.c.	103	10 185	3 796	894	520
892	**Noncommercial educational, scientific, and research organizations**	**19**	**17 859**	**6 494**	**1 510**	**525**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	New York					
	Tax-exempt service industries	**13 258**	**11 686 737**	**5 871 494**	**1 423 832**	**577 072**
7032	**Sporting and recreational camps**	**72**	**11 562**	**3 591**	**509**	**270**
704	**Organization hotels and lodging houses, on membership basis**	**191**	**19 643**	**6 227**	**1 574**	**1 049**
7391, 7	**Miscellaneous business services**	**44**	**132 638**	**73 909**	**18 477**	**4 410**
7391	Commercial research and development laboratories	31	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	13	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**604**	**301 101**	**136 207**	**30 616**	**12 334**
792	Producers, orchestras, and entertainers	187	160 158	75 717	20 599	6 422
7922	Theatrical producers and miscellaneous theatrical services	100	74 173	25 119	6 534	2 446
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	87	85 985	50 598	14 065	3 976
7997	Membership sports and recreation clubs	417	140 943	60 490	10 017	5 912
80	**Health services**	**877**	**5 328 375**	**2 958 794**	**720 742**	**257 587**
805	Nursing and personal care facilities	159	440 705	237 423	58 010	26 581
8051	Skilled nursing care facilities	132	410 413	223 417	54 568	24 638
8059	Nursing and personal care facilities, n.e.c.	27	30 292	14 006	3 442	1 943
806	Hospitals	250	4 584 843	2 569 700	626 419	216 737
8062	General medical and surgical hospitals	228	4 275 494	2 415 153	588 618	204 740
8063	Psychiatric hospitals	3	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	19	(D)	(D)	(D)	(D)
808	Outpatient care facilities	333	219 555	108 221	25 618	10 063
Other 80	Other health and allied services, n.e.c.	135	83 272	43 450	10 695	4 206
81	**Legal aid societies and similar legal services**	**109**	**65 348**	**37 199**	**8 525**	**2 537**
82	**Educational services**	**1 217**	**2 242 884**	**1 163 192**	**281 109**	**130 245**
821	Elementary and secondary schools[1]	312	164 474	95 799	24 661	11 460
822	Colleges, universities, professional schools, and junior colleges	178	1 922 001	989 803	238 263	108 765
8221	Colleges, universities, and professional schools	154	1 885 616	972 046	234 013	105 723
8222	Junior colleges and technical institutes	24	36 385	16 757	4 250	3 042
823	Libraries and information centers	409	73 985	44 414	9 476	4 675
824	Correspondence schools and vocational schools	61	9 050	3 123	809	422
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	57	8 745	2 988	782	402
8243, 4	Data processing, business, and secretarial schools	4	305	135	27	20
829	Schools and educational services, n.e.c.	257	73 374	31 053	7 900	4 923
83	**Social services**	**3 588**	**1 290 226**	**619 104**	**147 549**	**82 543**
832	Individual and family social services	993	330 722	159 299	38 017	20 483
833	Job training and vocational rehabilitation services	240	118 665	67 557	15 792	13 191
835	Child day care services	964	127 813	77 174	19 397	12 190
836	Residential care	544	318 178	154 572	36 667	18 980
839	Social services, n.e.c.	847	394 848	160 512	37 676	17 699
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**277**	**174 184**	**71 137**	**17 110**	**6 935**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	244	166 984	68 453	16 589	6 568
7999 pt.	Museums, and botanical and zoological gardens (commercial)	33	7 180	2 684	521	367
86, ex. 866	**Membership organizations, except religious**	**5 775**	**1 465 786**	**555 449**	**135 639**	**57 807**
861	Business associations	891	259 935	98 139	24 221	6 660
862	Professional membership organizations	338	143 999	48 534	12 049	3 620
863	Labor unions and similar labor organizations	1 746	489 655	187 003	45 311	17 006
864	Civic, social, and fraternal associations	2 113	391 050	158 280	39 588	24 355
865	Political organizations	83	12 082	3 424	790	338
869	Membership organizations, n.e.c.	604	169 065	60 069	13 680	5 828
892	**Noncommercial educational, scientific, and research organizations**	**274**	**516 908**	**193 663**	**51 400**	**16 795**
4722, other 7, 89 ex. 892	**All other industries**	**330**	**138 104**	**53 023**	**12 582**	**4 560**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**3 076**	**829 529**	**332 931**	**78 843**	**38 495**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**93**	**18 204**	**5 480**	**1 199**	**787**
7011 pt.	Hotels	3	1 219	607	151	104
7032	Sporting and recreational camps	33	12 690	4 084	731	423
704	Organization hotels and lodging houses, on membership basis	57	4 295	789	216	170
7391, 2, 7	**Research, testing, and consulting services**	**14**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	4	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	4	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	6	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**306**	**86 675**	**36 979**	**7 467**	**3 996**
792	Producers, orchestras, and entertainers	35	10 345	4 914	1 230	581
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	21	2 971	1 026	181	84
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	14	7 374	3 666	1 049	517
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	48	7 064	3 350	793	482
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	2	(C)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	46	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	45	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	214	67 762	28 558	5 425	2 905
7999 pt.	Fairs	9	884	156	19	17
805, 8, 9	**Selected health services**	**148**	**105 364**	**53 389**	**12 598**	**6 058**
805	Nursing and personal care facilities	35	53 946	29 562	7 045	3 419
8051	Skilled nursing care facilities	24	41 434	22 037	5 277	2 436
8059	Nursing and personal care facilities, n.e.c.	11	12 512	7 545	1 768	983
808	Outpatient care facilities	79	41 300	18 792	4 398	1 235
809	Health and allied services, n.e.c.	34	10 118	5 015	1 155	401
81	**Legal aid societies and similar legal services**	**21**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**43**	**8 877**	**2 765**	**641**	**330**
823	Libraries and information centers	10	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	3	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	3	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	30	6 690	1 876	404	210
83	**Social services**	**1 230**	**293 169**	**124 904**	**29 169**	**17 399**
835	Child day care services	383	34 510	21 235	5 069	3 458
832, 3, 6, 9	Other social services	847	258 659	103 669	24 099	13 851
832	Individual and family social services	334	83 795	36 280	8 538	4 381
833	Job training and vocational rehabilitation services	86	34 459	17 678	4 267	4 171
836	Residential care	190	60 959	28 157	6 669	3 249
839	Social services, n.e.c.	237	79 446	19 354	4 605	2 053
861, 2, 4, 9	**Selected membership organizations**	**1 190**	**216 974**	**70 029**	**16 204**	**7 119**
861	Business associations	307	52 314	19 038	4 657	1 272
864	Civic, social, and fraternal associations	554	91 312	33 229	7 484	4 469
862, 9	Other membership organizations	329	73 348	17 762	4 063	1 379
862	Professional membership organizations	99	27 388	7 298	1 771	453
869	Membership organizations, n.e.c.	230	45 960	10 464	2 292	926
892	**Noncommercial educational, scientific, and research organizations**	**31**	**43 630**	**12 926**	**2 756**	**699**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**3 078**	**(NC)**	**738 987**	**(NC)**	**(X)**	**332 831**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**93**	**(NC)**	**17 048**	**(NC)**	**(X)**	**5 480**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**14**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**506**	**(NC)**	**83 401**	**(NC)**	**(X)**	**36 978**	**(NC)**	**(X)**
806, 8, 9	**Selected health services**	**148**	**140**	**101 584**	**48 898**	**107.7**	**53 389**	**24 687**	**114.5**
805	Nursing and personal care facilities	35	29	52 358	26 008	101.3	29 582	13 292	122.6
806	Outpatient care facilities	79	70	40 380	18 810	114.7	18 792	9 457	98.7
809	Health and allied services, n.e.c.	34	41	8 846	4 080	116.8	5 015	2 138	134.6
81	**Legal aid societies and similar legal services**	**21**	**13**	**(D)**	**2 215**	**(D)**	**(D)**	**1 062**	**(D)**
823, 4, 9	**Selected educational services**	**43**	**53**	**8 073**	**7 704**	**4.8**	**2 756**	**3 205**	**-14.1**
83	**Social services**	**1 230**	**985**	**254 681**	**135 153**	**88.4**	**124 904**	**69 916**	**78.6**
835	Child day care services	283	310	34 559	21 343	61.9	21 235	12 708	67.1
832, 3, 8, 9	Other social services	947	665	220 092	113 810	93.4	103 669	57 208	81.2
861, 2, 4, 9	**Selected membership organizations**	**1 190**	**1 131**	**182 024**	**119 314**	**52.6**	**70 029**	**45 231**	**54.9**
861	Business associations	307	308	48 380	34 224	41.4	19 038	13 418	41.9
864	Civic, social, and fraternal associations	554	534	83 623	59 504	40.5	33 229	22 509	47.6
862, 9	Other membership organizations	329	289	50 021	25 586	95.5	17 762	9 304	90.9
892	**Noncommercial educational, scientific, and research organizations**	**31**	**32**	**30 126**	**9 409**	**220.2**	**12 026**	**2 603**	**393.0**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**269 679**	**22 730**	**240 116**	**20 238**	**9 133**	**12**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**195 742**	**25 748**	**183 312**	**24 113**	**7 751**	**8**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**201 291**	**21 540**	**272 556**	**20 871**	**9 254**	**13**
806, 8, 9	**Selected health services**	**711 919**	**20 844**	**686 376**	**20 096**	**10 542**	**34**
805	Nursing and personal care facilities	1 541 314	15 778	1 495 943	15 314	8 652	95
806	Outpatient care facilities	522 785	35 441	511 139	32 596	15 216	16
809	Health and allied services, n.e.c.	297 588	25 232	260 176	22 060	12 506	12
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**196 488**	**26 803**	**187 744**	**25 229**	**8 609**	**7**
83	**Social services**	**236 349**	**16 937**	**207 033**	**14 712**	**7 216**	**14**
835	Child day care services	90 104	9 980	90 232	9 994	6 141	9
832, 3, 8, 9	Other social services	305 383	18 674	259 849	15 890	7 485	16
861, 2, 4, 9	**Selected membership organizations**	**182 331**	**30 478**	**182 961**	**28 569**	**9 837**	**6**
861	Business associations	170 404	41 127	157 590	38 035	14 967	4
864	Civic, social, and fraternal associations	164 823	20 437	160 944	18 716	7 437	8
862, 9	Other membership organizations	222 942	53 189	152 040	36 273	12 880	4
892	**Noncommercial educational, scientific, and research organizations**	**1 407 097**	**72 700**	**971 806**	**50 210**	**20 043**	**19**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**116**	**26 706**	**9 613**	**1 903**	**1 089**
792	Producers, orchestras, and entertainers	5	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	15	1 012	356	78	52
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	1	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	14	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	13	682	259	57	35
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	93	24 482	8 839	1 686	1 012
7999 pt.	Fairs	3	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**67**	**32 955**	**15 791**	**3 770**	**1 439**
805	Nursing and personal care facilities	8	10 054	6 289	1 539	693
8051	Skilled nursing care facilities	5	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	3	(D)	(D)	(D)	(D)
808	Outpatient care facilities	47	20 575	8 156	1 921	634
809	Health and allied services, n.e.c.	12	2 326	1 346	310	112
81	**Legal aid societies and similar legal services**	**9**	**3 412**	**1 545**	**405**	**110**
822, 4, 9	**Selected educational services**	**20**	**(D)**	**(D)**	**(D)**	**(D)**
823	Libraries and information centers	9	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	-	-	-	-	-
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	-	-	-	-	-
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	11	1 294	384	59	36
83	**Social services**	**589**	**95 841**	**44 167**	**9 883**	**7 277**
835	Child day care services	170	11 674	7 187	1 671	1 150
832, 3, 6, 9	Other social services	389	83 967	36 980	6 212	3 127
832	Individual and family social services	152	21 612	11 697	2 346	1 728
833	Job training and vocational rehabilitation services	47	16 572	7 567	1 725	2 150
836	Residential care	80	16 256	8 320	1 970	1 065
839	Social services, n.e.c.	110	27 527	9 396	2 171	1 184
861, 2, 4, 9	**Selected membership organizations**	**491**	**49 696**	**18 909**	**4 089**	**2 198**
861	Business associations	122	7 026	2 990	704	265
864	Civic, social, and fraternal associations	216	31 760	11 134	2 498	1 481
862, 9	Other membership organizations	141	10 904	3 885	857	419
862	Professional membership organizations	23	2 539	1 054	255	80
869	Membership organizations, n.e.c.	118	8 365	2 831	602	339
892	Noncommercial educational, scientific, and research organizations	4	(D)	(D)	(D)	(D)

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	North Carolina					
	Tax-exempt service industries	**3 238**	**1 303 191**	**640 036**	**153 707**	**92 375**
7032	**Sporting and recreational camps**	**18**	**1 220**	**467**	**86**	**54**
704	**Organization hotels and lodging houses, on membership basis**	**59**	**3 208**	**588**	**176**	**169**
7391, 7	**Miscellaneous business services**	**12**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	5	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	7	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**243**	**44 519**	**19 374**	**4 047**	**2 843**
792	Producers, orchestras, and entertainers	24	4 093	2 177	493	411
7922	Theatrical producers and miscellaneous theatrical services	14	1 089	355	77	49
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	10	3 004	1 822	416	362
7997	Membership sports and recreation clubs	219	40 426	17 197	3 554	2 432
80	**Health services**	**223**	**592 602**	**298 505**	**71 933**	**38 573**
805	Nursing and personal care facilities	29	26 008	13 292	3 282	2 568
8051	Skilled nursing care facilities	17	18 851	10 411	2 600	2 035
8059	Nursing and personal care facilities, n.e.c.	12	7 157	2 881	682	533
806	Hospitals	83	543 704	273 618	65 850	34 869
8062	General medical and surgical hospitals	78	537 080	269 628	64 906	34 315
8063	Psychiatric hospitals	1	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	4	(D)	(D)	(D)	(D)
808	Outpatient care facilities	70	18 810	9 457	2 251	939
Other 80	Other health and allied services, n.e.c.	41	4 080	2 138	550	197
81	**Legal aid societies and similar legal services**	**13**	**2 215**	**1 082**	**227**	**89**
82	**Educational services**	**188**	**332 182**	**175 882**	**43 892**	**26 561**
821	Elementary and secondary schools[1]	66	27 971	17 985	5 024	2 680
822	Colleges, universities, professional schools, and junior colleges	49	296 507	154 792	37 886	23 376
8221	Colleges, universities, and professional schools	36	265 483	139 429	34 022	20 802
8222	Junior colleges and technical institutes	13	31 024	15 363	3 864	2 574
823	Libraries and information centers	21	2 154	1 046	273	166
824	Correspondence schools and vocational schools	6	1 581	492	129	123
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	3	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	3	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	26	3 969	1 667	380	236
83	**Social services**	**965**	**155 153**	**69 918**	**16 161**	**14 222**
832	Individual and family social services	242	34 668	18 700	4 123	3 451
833	Job training and vocational rehabilitation services	85	19 648	10 882	2 354	3 309
835	Child day care services	310	21 343	12 706	3 352	2 925
836	Residential care	144	30 918	14 173	3 356	2 406
839	Social services, n.e.c.	204	28 576	13 453	2 976	2 131
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**46**	**6 138**	**2 553**	**482**	**340**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	38	4 507	1 633	383	281
7999 pt.	Museums, and botanical and zoological gardens (commercial)	8	1 629	920	99	59
86, ex. 866	**Membership organizations, except religious**	**1 383**	**138 255**	**51 961**	**12 259**	**7 866**
861	Business associations	308	34 224	13 419	3 245	1 360
862	Professional membership organizations	93	11 672	4 494	1 071	369
863	Labor unions and similar labor organizations	215	16 692	8 204	1 551	1 319
864	Civic, social, and fraternal associations	534	59 504	22 509	5 153	4 070
865	Political organizations	17	3 249	526	59	81
869	Membership organizations, n.e.c.	196	13 914	4 810	1 170	667
892	**Noncommercial educational, scientific, and research organizations**	**32**	**9 409**	**2 603**	**579**	**276**
4732, other 7, 89 ex. 892	**All other industries**	**76**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**719**	**180 140**	**76 143**	**17 756**	**11 134**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**45**	**3 583**	**1 001**	**265**	**240**
7011 pt.	Hotels	5	2 091	714	186	163
7032	Sporting and recreational camps	7	428	112	26	17
704	Organization hotels and lodging houses, on membership basis	33	1 044	175	53	60
7391, 2, 7	**Research, testing, and consulting services**	-	-	-	-	-
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	-	-	-	-	-
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7937, 7999 pt., 84	**Selected amusement, recreation, and related services**	**48**	**6 278**	**2 070**	**377**	**394**
792	Producers, orchestras, and entertainers	5	454	215	46	40
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	9	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	2	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	7	386	99	23	12
8411	Noncommercial museums and art galleries	7	386	99	23	12
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	31	4 371	1 579	243	174
7999 pt.	Fairs	3	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**70**	**66 725**	**34 376**	**7 921**	**4 242**
805	Nursing and personal care facilities	55	54 799	31 100	7 144	3 998
8051	Skilled nursing care facilities	28	39 445	23 204	5 325	2 855
8059	Nursing and personal care facilities, n.e.c.	27	15 354	7 896	1 819	1 143
808	Outpatient care facilities	12	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	3	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**6**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**5**	**438**	**222**	**30**	**14**
823	Libraries and information centers	1	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	-	-	-	-	-
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	-	-	-	-	-
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	4	(D)	(D)	(D)	(D)
83	**Social services**	**198**	**42 017**	**18 413**	**4 320**	**2 792**
835	Child day care services	25	1 373	891	233	196
832, 3, 6, 9	Other social services	173	40 644	17 522	4 087	2 596
832	Individual and family social services	69	11 241	5 040	1 216	596
833	Job training and vocational rehabilitation services	14	10 480	5 085	1 141	962
836	Residential care	32	8 750	4 068	945	571
839	Social services, n.e.c.	58	10 173	3 329	785	467
861, 2, 4, 9	**Selected membership organizations**	**344**	**59 947**	**19 524**	**4 718**	**3 421**
861	Business associations	55	8 547	2 813	700	272
864	Civic, social, and fraternal associations	201	38 849	12 187	2 941	2 765
862, 9	Other membership organizations	88	12 551	4 524	1 077	384
862	Professional membership organizations	18	3 147	1 220	305	72
869	Membership organizations, n.e.c.	70	9 404	3 304	772	312
802	**Noncommercial educational, scientific, and research organizations**	**3**	**(D)**	**(D)**	**(D)**	**(D)**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**719**	**(NC)**	**164 868**	**(NC)**	**(X)**	**78 143**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**45**	**(NC)**	**2 824**	**(NC)**	**(X)**	**1 001**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**-**	**(NC)**	**-**	**(NC)**	**(X)**		**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**48**	**(NC)**	**6 055**	**(NC)**	**(X)**	**2 070**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**70**	**64**	**64 715**	**29 598**	**118.6**	**34 376**	**16 941**	**102.9**
805	Nursing and personal care facilities	55	47	52 700	24 607	114.2	31 100	14 824	109.8
808	Outpatient care facilities	12	9	(D)	3 388	(D)	(D)	1 394	(D)
809	Health and allied services, n.e.c.	3	8	(D)	1 603	(D)	(D)	723	(D)
81	**Legal aid societies and similar legal services**	**8**	**2**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**5**	**8**	**424**	**(D)**	**(D)**	**222**	**(D)**	**(D)**
83	**Social services**	**198**	**147**	**37 411**	**19 664**	**90.3**	**18 413**	**9 816**	**87.6**
835	Child day care services	25	15	1 391	970	43.4	891	603	47.8
832, 3, 6, 9	Other social services	173	132	36 020	18 694	92.7	17 522	9 213	90.2
861, 2, 4, 9	**Selected membership organizations**	**344**	**290**	**52 279**	**(D)**	**(D)**	**19 524**	**(D)**	**(D)**
861	Business associations	55	50	7 741	4 417	75.3	2 813	1 799	56.4
864	Civic, social, and fraternal associations	201	171	33 250	19 474	70.7	12 187	7 459	63.4
862, 9	Other membership organizations	88	69	11 288	(D)	(D)	4 524	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	**3**	**-**	**(D)**	**-**	**(D)**	**(D)**	**-**	**(D)**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**250 542**	**16 179**	**229 302**	**14 808**	**6 839**	**15**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**79 178**	**14 846**	**62 756**	**11 767**	**4 171**	**5**
7291, 2, 7	**Research, testing, and consulting services**	**-**	**-**	**-**	**-**	**-**	**-**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**130 792**	**15 934**	**126 146**	**15 368**	**5 254**	**8**
805, 8, 9	**Selected health services**	**953 214**	**15 730**	**924 500**	**15 256**	**9 104**	**61**
805	Nursing and personal care facilities	996 345	13 707	956 182	13 182	7 779	73
808	Outpatient care facilities	(D)	(D)	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	(D)	(D)	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**87 600**	**31 286**	**84 800**	**30 286**	**15 857**	**3**
83	**Social services**	**212 207**	**15 049**	**188 944**	**13 399**	**6 595**	**14**
835	Child day care services	54 920	7 005	55 640	7 097	4 546	8
832, 3, 6, 9	Other social services	234 936	15 656	208 208	13 875	6 750	15
861, 2, 4, 9	**Selected membership organizations**	**174 265**	**17 523**	**151 974**	**15 282**	**5 707**	**10**
861	Business associations	155 400	31 423	140 745	28 460	10 342	5
864	Civic, social, and fraternal associations	193 279	14 050	165 423	12 025	4 408	14
862, 9	Other membership organizations	142 625	32 685	128 273	29 396	11 781	4
892	**Noncommercial educational, scientific, and research organizations**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**394**	**83 066**	**37 733**	**8 826**	**8 115**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**12**	**(D)**	**(D)**	**(D)**	**(D)**
7391, 2, 7	**Research, testing, and consulting services**	**-**	**-**	**-**	**-**	**-**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**39**	**3 362**	**929**	**173**	**289**
805, 8, 9	**Selected health services**	**44**	**36 887**	**20 710**	**4 816**	**2 687**
805	Nursing and personal care facilities	38	35 380	20 046	4 634	2 641
806	Outpatient care facilities	6	1 507	664	182	46
809	Health and allied services, n.e.c.	-	-	-	-	-
81	**Legal aid societies and similar legal services**	**4**	**435**	**251**	**60**	**19**
823, 4, 9	**Selected educational services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
83	**Social services**	**102**	**15 683**	**7 915**	**1 634**	**1 229**
835	Child day care services	12	412	259	70	72
832, 3, 8, 9	Other social services	90	15 251	6 756	1 564	1 158
861, 2, 4, 9	**Selected membership organizations**	**186**	**24 343**	**8 119**	**1 985**	**1 773**
861	Business associations	20	2 280	674	151	92
864	Civic, social, and fraternal associations	120	18 006	5 979	1 490	1 537
862, 9	Other membership organizations	46	4 057	1 466	344	144
832	**Noncommercial educational, scientific, and research organizations**	**3**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	North Dakota					
	Tax-exempt service industries	**736**	**257 840**	**125 538**	**30 213**	**19 223**
7032	**Sporting and recreational camps**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
704	**Organization hotels and lodging houses, on membership basis**	**39**	**1 406**	**229**	**87**	**102**
7391, 7	**Miscellaneous business services**	**-**	**-**	**-**	**-**	**-**
7391	Commercial research and development laboratories	-	-	-	-	-
7397	Commercial testing laboratories	-	-	-	-	-
792, 7997	**Selected amusement and recreation services**	**23**	**2 315**	**246**	**189**	**136**
792	Producers, orchestras, and entertainers	2	(D)	(D)	(D)	(D)
7922	Theatrical producers and miscellaneous theatrical services	2	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	-	-	-	-	-
7997	Membership sports and recreation clubs	21	(D)	(D)	(D)	(D)
80	**Health services**	**114**	**198 501**	**95 694**	**22 857**	**13 450**
805	Nursing and personal care facilities	47	24 607	14 824	3 516	3 107
8051	Skilled nursing care facilities	29	17 926	11 091	2 608	2 293
8059	Nursing and personal care facilities, n.e.c.	18	6 681	3 733	908	814
806	Hospitals	50	158 903	76 753	18 840	10 135
8062	General medical and surgical hospitals	49	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	(D)
808	Outpatient care facilities	9	3 388	1 394	322	125
Other 80	Other health and allied services, n.e.c.	8	1 603	723	179	83
81	**Legal aid societies and similar legal services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
82	**Educational services**	**25**	**8 774**	**4 171**	**1 042**	**615**
821	Elementary and secondary schools[1]	11	(D)	(D)	(D)	(D)
822	Colleges, universities, professional schools, and junior colleges	6	7 135	3 290	811	517
8221	Colleges, universities, and professional schools	3	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	3	(D)	(D)	(D)	(D)
823	Libraries and information centers	2	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	2	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	2	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	4	(D)	(D)	(D)	(D)
83	**Social services**	**147**	**19 664**	**9 816**	**2 361**	**1 845**
832	Individual and family social services	46	2 839	1 435	350	231
833	Job training and vocational rehabilitation services	9	3 895	2 722	584	501
835	Child day care services	15	970	603	170	190
836	Residential care	31	6 348	2 464	574	500
839	Social services, n.e.c.	46	5 612	2 592	683	423
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**14**	**598**	**193**	**47**	**23**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	13	(D)	(D)	(D)	(D)
7999 pt.	Museums, and botanical and zoological gardens (commercial)	1	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	**365**	**33 283**	**13 112**	**3 312**	**2 841**
861	Business associations	50	4 417	1 799	459	248
862	Professional membership organizations	22	1 341	461	121	48
863	Labor unions and similar labor organizations	61	2 914	1 306	358	173
864	Civic, social, and fraternal associations	171	19 474	7 459	1 827	2 081
865	Political organizations	4	(D)	(D)	(D)	(D)
869	Membership organizations, n.e.c.	47	(D)	(D)	(D)	(D)
862	**Noncommercial educational, scientific, and research organizations**	**-**	**-**	**-**	**-**	**-**
4722, other 7, 89 ex. 892	**All other industries**	**13**	**2 742**	**1 055**	**254**	**178**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**7 129**	**2 556 834**	**925 491**	**213 218**	**103 488**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**281**	**32 361**	**9 163**	**2 051**	**1 434**
7011 pt.	Hotels	8	4 099	1 837	452	347
7032	Sporting and recreational camps	59	9 449	3 025	501	218
704	Organization hotels and lodging houses, on membership basis	214	18 813	4 301	1 098	869
7391, 2, 7	**Research, testing, and consulting services**	**35**	**16 743**	**7 276**	**1 671**	**450**
7391	Research and development laboratories	7	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	19	5 398	2 225	522	129
7397	Testing laboratories and facilities	9	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**553**	**280 248**	**114 600**	**22 895**	**10 328**
792	Producers, orchestras, and entertainers	67	60 917	25 962	5 616	2 326
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	33	16 385	5 780	1 215	483
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	34	44 532	20 202	4 401	1 843
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	138	67 746	27 213	6 440	2 399
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	10	12 931	4 590	935	356
84	Noncommercial museums, art galleries, and botanical and zoological gardens	128	54 815	22 623	5 505	2 043
8411	Noncommercial museums and art galleries	120	50 569	20 977	5 104	1 904
8421	Noncommercial arboreta, botanical and zoological gardens	8	4 246	1 646	401	139
7997	Membership sports and recreation clubs	305	137 042	59 521	10 625	5 392
7999 pt.	Fairs	43	14 543	1 904	214	211
805, 8, 9	**Selected health services**	**557**	**656 682**	**245 753**	**56 756**	**23 892**
805	Nursing and personal care facilities	181	290 355	146 433	33 062	16 379
8051	Skilled nursing care facilities	87	200 203	98 410	22 250	10 809
8059	Nursing and personal care facilities, n.e.c.	94	90 152	48 023	10 812	5 570
808	Outpatient care facilities	265	308 656	68 223	16 323	4 648
809	Health and allied services, n.e.c.	111	57 871	31 097	7 371	2 575
81	**Legal aid societies and similar legal services**	**61**	**14 647**	**9 218**	**2 172**	**589**
823, 4, 9	**Selected educational services**	**148**	**60 411**	**20 407**	**4 964**	**1 871**
823	Libraries and information centers	23	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	46	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	46	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	79	11 366	5 562	1 390	844
83	**Social services**	**2 544**	**887 757**	**324 616**	**76 134**	**42 095**
835	Child day care services	513	51 298	30 407	7 623	4 873
832, 3, 6, 9	Other social services	2 031	836 459	294 209	68 511	37 222
832	Individual and family social services	911	276 205	117 966	28 737	11 920
833	Job training and vocational rehabilitation services	204	84 121	48 069	10 055	11 933
836	Residential care	350	138 086	63 395	14 713	6 937
839	Social services, n.e.c.	566	338 047	64 779	15 006	6 432
861, 2, 4, 9	**Selected membership organizations**	**2 891**	**591 393**	**187 244**	**44 685**	**22 462**
861	Business associations	401	107 303	34 547	8 247	2 218
864	Civic, social, and fraternal associations	1 889	259 396	88 074	21 018	14 046
862, 9	Other membership organizations	601	224 694	64 623	15 400	6 198
862	Professional membership organizations	242	77 015	22 674	5 281	1 549
869	Membership organizations, n.e.c.	359	147 679	41 949	10 119	4 649
892	**Noncommercial educational, scientific, and research organizations**	**59**	**16 592**	**7 214**	**1 910**	**457**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	7 129	(NC)	2 242 686	(NC)	(X)	925 491	(NC)	(X)
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	261	(NC)	30 681	(NC)	(X)	9 163	(NC)	(X)
7391, 2, 7	**Research, testing, and consulting services**	35	(NC)	14 332	(NC)	(X)	7 276	(NC)	(X)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	553	(NC)	269 396	(NC)	(X)	114 600	(NC)	(X)
805, 8, 9	**Selected health services**	557	476	637 655	278 356	129.1	245 753	124 188	97.9
805	Nursing and personal care facilities	181	126	281 085	123 776	127.1	146 433	65 094	125.0
808	Outpatient care facilities	265	273	302 100	125 855	140.0	68 223	42 260	61.4
809	Health and allied services, n.e.c.	111	77	54 470	28 725	89.6	31 097	16 834	84.7
81	**Legal aid societies and similar legal services**	61	39	13 705	9 089	50.8	9 218	6 288	46.6
823, 4, 9	**Selected educational services**	148	163	59 044	33 406	76.7	20 407	11 801	72.9
83	**Social services**	2 544	1 914	688 043	373 489	84.2	324 616	189 225	71.6
835	Child day care services	513	411	50 608	28 358	78.5	30 407	16 566	83.6
832, 3, 6, 9	Other social services	2 031	1 503	637 435	345 111	84.7	294 209	172 659	70.4
861, 2, 4, 9	**Selected membership organizations**	2 891	2 855	513 895	344 944	49.0	187 244	124 658	50.2
861	Business associations	401	421	95 739	68 201	40.4	34 547	23 898	44.6
864	Civic, social, and fraternal associations	1 889	1 893	233 263	165 544	40.9	88 074	62 433	41.1
862, 9	Other membership organizations	601	541	184 893	111 199	66.3	64 623	38 327	68.6
892	**Noncommercial educational, scientific, and research organizations**	59	64	15 937	16 484	-3.3	7 214	6 915	4.3

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	358 653	24 707	314 587	21 671	8 943	15
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	115 164	22 567	109 185	21 395	6 390	5
7391, 2, 7	**Research, testing, and consulting services**	478 371	37 207	409 486	31 849	16 169	13
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	506 778	27 135	487 154	26 084	11 006	19
805, 8, 9	**Selected health services**	1 178 962	27 589	1 144 803	26 790	10 325	43
805	Nursing and personal care facilities	1 604 171	17 727	1 552 956	17 161	8 940	90
808	Outpatient care facilities	1 184 740	63 667	1 140 000	62 314	14 072	18
809	Health and allied services, n.e.c.	519 559	22 397	490 721	21 153	12 077	23
81	**Legal aid societies and similar legal services**	240 115	24 868	224 672	23 268	15 650	10
823, 4, 9	**Selected educational services**	408 182	32 288	398 946	31 557	10 907	13
83	**Social services**	348 961	21 089	270 457	16 345	7 712	17
835	Child day care services	99 996	10 527	98 651	10 385	6 240	9
832, 3, 6, 9	Other social services	411 946	22 472	313 853	17 125	7 904	16
861, 2, 4, 9	**Selected membership organizations**	204 563	26 329	177 757	22 878	8 336	8
861	Business associations	267 589	48 378	238 751	43 165	15 576	6
864	Civic, social, and fraternal associations	137 319	18 468	123 485	16 607	6 270	7
862, 9	Other membership organizations	373 867	36 253	307 642	29 831	10 426	10
892	**Noncommercial educational, scientific, and research organizations**	281 220	36 306	270 119	34 873	15 786	8

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 508**	**284 278**	**113 073**	**25 900**	**15 943**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**63**	**7 815**	**2 248**	**497**	**368**
7011 pt.	Hotels	3	1 207	519	132	110
7032	Sporting and recreational camps	22	2 488	834	141	65
704	Organization hotels and lodging houses, on membership basis	38	4 120	895	224	191
7391, 2, 7	**Research, testing, and consulting services**	**3**	**972**	**271**	**65**	**16**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	2	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**110**	**22 607**	**7 636**	**1 384**	**839**
792	Producers, orchestras, and entertainers	7	1 106	329	63	27
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	6	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	34	3 145	1 328	255	151
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	1	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	33	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	33	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	49	13 775	5 584	1 006	617
7999 pt.	Fairs	20	4 581	395	60	44
805, 8, 9	**Selected health services**	**124**	**58 510**	**31 050**	**7 024**	**3 215**
805	Nursing and personal care facilities	33	37 603	19 262	4 209	2 245
8051	Skilled nursing care facilities	17	26 680	13 302	2 947	1 576
8059	Nursing and personal care facilities, n.e.c.	16	10 923	5 960	1 262	669
808	Outpatient care facilities	62	14 873	8 480	2 020	648
809	Health and allied services, n.e.c.	29	6 034	3 308	795	322
81	**Legal aid societies and similar legal services**	**19**	**1 579**	**1 198**	**283**	**84**
823, 4, 9	**Selected educational services**	**16**	**1 753**	**796**	**185**	**124**
823	Libraries and information centers	8	901	375	84	66
824	Correspondence schools and vocational schools	2	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	2	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	6	(D)	(D)	(D)	(D)
83	**Social services**	**518**	**111 437**	**47 006**	**10 933**	**7 564**
835	Child day care services	95	9 259	5 526	1 421	995
832, 3, 8, 9	Other social services	423	102 178	41 480	9 512	6 569
832	Individual and family social services	226	36 044	18 546	4 268	2 294
833	Job training and vocational rehabilitation services	45	11 497	6 347	1 416	2 196
836	Residential care	51	18 590	9 968	2 370	1 180
839	Social services, n.e.c.	101	36 047	6 619	1 458	919
861, 2, 4, 9	**Selected membership organizations**	**645**	**78 824**	**22 498**	**5 435**	**3 683**
861	Business associations	58	4 654	1 516	369	149
864	Civic, social, and fraternal associations	475	48 058	14 274	3 450	2 712
862, 9	Other membership organizations	112	26 112	6 708	1 616	822
862	Professional membership organizations	25	2 735	574	122	58
869	Membership organizations, n.e.c.	87	23 377	6 134	1 494	764
892	**Noncommercial educational, scientific, and research organizations**	**10**	**781**	**370**	**94**	**32**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Ohio					
	Tax-exempt service industries	**8 776**	**4 498 190**	**2 242 535**	**526 427**	**278 129**
7032	**Sporting and recreational camps**	**40**	**3 213**	**1 263**	**213**	**129**
704	**Organization hotels and lodging houses, on membership basis**	**231**	**17 106**	**4 716**	**1 340**	**1 193**
7391, 7	**Miscellaneous business services**	**20**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	11	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	9	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**369**	**110 143**	**51 046**	**9 641**	**6 304**
792	Producers, orchestras, and entertainers	54	23 065	11 099	2 303	1 167
7922	Theatrical producers and miscellaneous theatrical services	21	3 808	1 681	448	227
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	33	19 257	9 418	1 855	940
7997	Membership sports and recreation clubs	315	87 078	39 947	7 338	5 137
80	**Health services**	**660**	**2 745 243**	**1 466 585**	**344 274**	**155 999**
805	Nursing and personal care facilities	126	123 776	65 094	14 779	10 952
8051	Skilled nursing care facilities	70	85 277	44 852	10 195	7 373
8059	Nursing and personal care facilities, n.e.c.	56	38 499	20 242	4 584	3 579
806	Hospitals	184	2 519 064	1 344 835	316 272	139 582
8062	General medical and surgical hospitals	170	2 404 171	1 278 786	300 934	133 516
8063	Psychiatric hospitals	4	10 678	6 418	1 452	689
8069	Specialty hospitals, except psychiatric	10	104 215	59 631	13 886	5 377
808	Outpatient care facilities	273	73 678	39 822	9 349	3 739
Other 80	Other health and allied services, n.e.c.	77	28 725	16 834	3 874	1 726
81	**Legal aid societies and similar legal services**	**39**	**9 089**	**5 288**	**1 450**	**504**
82	**Educational services**	**318**	**481 484**	**230 386**	**55 857**	**35 891**
821	Elementary and secondary schools[1]	87	93 734	20 112	4 954	2 689
822	Colleges, universities, professional schools, and junior colleges	66	414 324	198 473	47 924	31 442
8221	Colleges, universities, and professional schools	63	413 671	198 130	47 851	31 363
8222	Junior colleges and technical institutes	3	653	343	73	79
823	Libraries and information centers	27	17 474	3 657	949	350
824	Correspondence schools and vocational schools	49	6 475	3 265	831	457
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	48	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	87	9 457	4 879	1 199	953
83	**Social services**	**1 914**	**373 469**	**169 225**	**43 291**	**33 835**
832	Individual and family social services	676	123 585	67 454	15 425	10 014
833	Job training and vocational rehabilitation services	152	54 118	31 112	6 537	9 203
835	Child day care services	411	25 358	16 566	4 073	3 800
836	Residential care	234	71 206	34 503	7 921	5 340
839	Social services, n.e.c.	441	98 202	39 590	9 335	5 478
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**127**	**34 031**	**17 256**	**4 032**	**2 071**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	114	28 269	14 802	3 497	1 773
7999 pt.	Museums, and botanical and zoological gardens (commercial)	13	5 762	2 454	535	298
86, ex. 866	**Membership organizations, except religious**	**4 811**	**585 337**	**214 804**	**52 000**	**37 079**
861	Business associations	421	58 201	23 898	5 988	2 222
862	Professional membership organizations	231	41 967	15 120	3 676	1 347
863	Labor unions and similar labor organizations	1 904	239 755	89 043	21 490	17 287
864	Civic, social, and fraternal associations	1 893	165 544	62 433	14 994	12 779
865	Political organizations	52	3 638	1 103	284	144
869	Membership organizations, n.e.c.	310	69 232	23 207	5 568	3 300
892	**Noncommercial educational, scientific, and research organizations**	**64**	**16 484**	**5 915**	**1 641**	**700**
4722, other 7, 89 ex. 892	**All other industries**	**185**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 785**	**508 555**	**196 207**	**45 322**	**20 744**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**69**	**6 509**	**1 316**	**353**	**236**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	5	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	62	5 424	879	253	197
7391, 2, 7	**Research, testing, and consulting services**	**10**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	6	1 499	601	143	51
7397	Testing laboratories and facilities	2	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**95**	**51 824**	**22 647**	**4 435**	**2 101**
792	Producers, orchestras, and entertainers	15	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	11	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	4	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	26	12 204	4 000	878	326
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	2	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	24	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	24	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	53	34 682	16 590	3 220	1 544
7999 pt.	Fairs	1	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**89**	**60 062**	**32 651**	**7 744**	**2 977**
805	Nursing and personal care facilities	30	25 148	13 742	3 239	1 758
8051	Skilled nursing care facilities	5	5 837	3 091	782	399
8059	Nursing and personal care facilities, n.e.c.	25	19 311	10 651	2 507	1 359
806	Outpatient care facilities	44	18 523	9 501	2 300	523
809	Health and allied services, n.e.c.	15	16 391	9 408	2 155	696
81	**Legal aid societies and similar legal services**	**26**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**25**	**6,178**	**2 692**	**660**	**307**
823	Libraries and information centers	3	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	9	2 997	1 104	282	95
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	8	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	13	(D)	(D)	(D)	(D)
83	**Social services**	**624**	**186 588**	**70 748**	**16 762**	**9 008**
835	Child day care services	113	13 305	8 457	2 214	1 574
832, 3, 6, 9	Other social services	511	173 283	62 291	14 548	7 434
832	Individual and family social services	257	55 865	26 278	6 394	2 821
833	Job training and vocational rehabilitation services	45	18 482	9 486	1 891	1 751
836	Residential care	59	20 536	8 894	2 217	1 130
839	Social services, n.e.c.	150	75 400	17 633	4 046	1 732
861, 2, 4, 9	**Selected membership organizations**	**625**	**168 101**	**51 586**	**12 113**	**5 038**
861	Business associations	195	38 965	12 787	3 108	872
864	Civic, social, and fraternal associations	420	71 436	23 626	5 437	3 019
862, 9	Other membership organizations	210	57 700	15 172	3 568	1 147
862	Professional membership organizations	75	25 879	6 149	1 499	412
869	Membership organizations, n.e.c.	135	31 821	9 024	2 069	735
892	**Noncommercial educational, scientific, and research organizations**	**23**	**24 394**	**10 553**	**2 488**	**984**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**1 785**	**(NC)**	**443 465**	**(NC)**	**(X)**	**195 207**	**(NC)**	**(X)**
7011 pt. 7032, 704	**Hotels, camps, and membership lodging**	**68**	**(NC)**	**5 903**	**(NC)**	**(X)**	**1 316**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**10**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**95**	**(NC)**	**47 774**	**(NC)**	**(X)**	**22 647**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**89**	**68**	**59 331**	**21 479**	**176.2**	**32 651**	**12 061**	**170.7**
805	Nursing and personal care facilities	30	24	24 780	10 770	130.1	13 742	6 187	122.1
808	Outpatient care facilities	44	29	18 497	6 149	200.8	9 501	3 203	196.6
809	Health and allied services, n.e.c.	15	15	16 054	4 560	252.1	9 408	2 671	252.2
81	**Legal aid societies and similar legal services**	**26**	**8**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**25**	**22**	**5 045**	**2 870**	**75.8**	**2 692**	**1 319**	**104.1**
83	**Social services**	**624**	**489**	**153 829**	**81 289**	**89.2**	**70 748**	**40 708**	**73.8**
835	Child day care services	113	136	12 525	9 063	38.2	8 457	5 521	53.2
832, 3, 6, 9	Other social services	511	353	141 304	72 226	95.6	62 291	35 187	77.0
861, 2, 4, 9	**Selected membership organizations**	**825**	**788**	**145 637**	**80 103**	**81.8**	**51 585**	**28 495**	**81.0**
861	Business associations	195	191	34 991	20 518	70.5	12 787	7 445	71.8
864	Civic, social, and fraternal associations	420	407	60 907	34 759	75.2	23 626	13 190	79.1
862, 9	Other membership organizations	210	190	49 739	24 826	100.4	15 172	7 860	93.0
892	**Noncommercial educational, scientific, and research organizations**	**23**	**17**	**21 077**	**9 415**	**123.9**	**10 553**	**5 147**	**105.0**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**284 905**	**24 516**	**248 440**	**21 378**	**9 410**	**12**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**95 721**	**27 581**	**86 809**	**25 013**	**5 576**	**3**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**545 516**	**24 666**	**502 894**	**22 739**	**10 779**	**22**
805, 8, 9	**Selected health services**	**674 854**	**20 175**	**668 640**	**19 930**	**10 969**	**33**
805	Nursing and personal care facilities	838 267	14 305	826 000	14 096	7 617	59
808	Outpatient care facilities	420 977	35 417	420 386	35 367	18 166	12
809	Health and allied services, n.e.c.	1 092 733	23 550	1 070 267	23 066	13 517	46
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**247 120**	**20 124**	**201 800**	**16 433**	**9 769**	**12**
83	**Social services**	**299 019**	**20 714**	**246 521**	**17 077**	**7 854**	**14**
835	Child day care services	117 743	8 453	110 841	7 957	5 373	14
832, 3, 6, 9	Other social services	339 106	23 310	276 524	19 006	8 379	15
861, 2, 4, 9	**Selected membership organizations**	**203 759**	**33 367**	**176 530**	**28 908**	**10 239**	**6**
861	Business associations	199 821	44 685	179 441	40 127	14 664	4
864	Civic, social, and fraternal associations	170 086	23 662	145 017	20 175	7 826	7
862, 9	Other membership organizations	274 762	50 305	236 852	43 364	13 228	5
892	**Noncommercial educational, scientific, and research organizations**	**1 060 609**	**28 234**	**916 381**	**24 395**	**12 214**	**38**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	715	133 649	52 829	12 685	6 888
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	30	3 647	853	214	118
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	5	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	24	2 562	415	114	78
7391, 2, 7	**Research, testing, and consulting services**	2	(D)	(D)	(D)	(D)
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	38	12 621	4 744	1 013	486
792	Producers, orchestras, and entertainers	3	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	8	1 148	379	81	34
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	-	-	-	-	-
84	Noncommercial museums, art galleries, and botanical and zoological gardens	8	1 148	379	81	34
8411	Noncommercial museums and art galleries	8	1 148	379	81	34
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	26	11 292	4 308	947	455
7999 pt.	Fairs	1	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	29	16 719	9 155	2 249	1 044
805	Nursing and personal care facilities	18	12 639	6 774	1 631	912
8051	Skilled nursing care facilities	1	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	17	(D)	(D)	(D)	(D)
808	Outpatient care facilities	9	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	2	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	14	(D)	(D)	(D)	(D)
823, 4, 9	**Selected educational services**	5	3 680	1 568	394	184
823	Libraries and information centers	-	-	-	-	-
824	Correspondence schools and vocational schools	2	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	2	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	3	(D)	(D)	(D)	(D)
83	**Social services**	268	60 080	25 383	6 088	3 068
835	Child day care services	45	4 631	2 629	760	581
832, 3, 6, 9	Other social services	221	55 459	22 523	5 328	3 114
832	Individual and family social services	136	24 498	12 976	3 183	1 433
833	Job training and vocational rehabilitation services	25	8 072	4 203	743	819
836	Residential care	24	12 272	3 206	880	912
839	Social services, n.e.c.	36	10 617	2 538	572	350
861, 2, 4, 9	**Selected membership organizations**	324	34 432	9 756	2 354	1 295
861	Business associations	70	4 [illegible]	1 714	406	187
864	Civic, social, and fraternal associations	163	20 282	6 056	1 455	869
862, 9	Other membership organizations	82	9 564	1 986	494	239
862	Professional membership organizations	16	623	220	60	37
869	Membership organizations, n.e.c.	66	8 941	1 766	434	202
892	**Noncommercial educational, scientific, and research organizations**	8	1 109	287	109	27

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Oklahoma					
	Tax-exempt service industries	**1 909**	**713 475**	**329 218**	**77 800**	**46 055**
7032	**Sporting and recreational camps**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
704	**Organization hotels and lodging houses, on membership basis**	**67**	**3 367**	**433**	**149**	**150**
7391, 7	**Miscellaneous business services**	**6**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	5	1 103	461	105	37
7397	Commercial testing laboratories	1	(D)	(D)	(D)	(D)
793, 7997	**Selected amusement and recreation services**	**66**	**22 254**	**9 474**	**2 041**	**1 429**
792	Producers, orchestras, and entertainers	7	1 819	766	245	140
7922	Theatrical producers and miscellaneous theatrical services	4	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	49	20 435	8 708	1 795	1 289
80	**Health services**	**120**	**412 474**	**193 599**	**46 520**	**24 312**
805	Nursing and personal care facilities	24	10 770	6 187	1 365	1 298
8051	Skilled nursing care facilities	3	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	21	(D)	(D)	(D)	(D)
806	Hospitals	52	380 995	181 536	42 773	22 266
8062	General medical and surgical hospitals	48	381 169	176 546	41 441	21 679
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	2	(D)	(D)	(D)	(D)
808	Outpatient care facilities	29	6 149	3 203	791	353
Other 80	Other health and allied services, n.e.c.	15	4 560	2 671	591	375
81	**Legal aid societies and similar legal services**	**8**	**(D)**	**(D)**	**(D)**	**(D)**
82	**Educational services**	**60**	**76 602**	**30 666**	**9 456**	**6 668**
821	Elementary and secondary schools[1]	19	4 035	2 549	644	456
822	Colleges, universities, professional schools, and junior colleges	19	69 697	35 600	8 486	6 015
8221	Colleges, universities, and professional schools	16	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	3	(D)	(D)	(D)	(D)
823	Libraries and information centers	3	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	7	1 482	652	151	103
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	7	1 482	652	151	103
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	12	(D)	(D)	(D)	(D)
83	**Social services**	**400**	**81 299**	**40 709**	**9 439**	**7 191**
832	Individual and family social services	181	18 133	8 607	2 012	1 230
833	Job training and vocational rehabilitation services	32	13 052	7 595	1 363	1 453
835	Child day care services	136	9 063	5 121	1 448	1 445
836	Residential care	40	11 180	5 085	1 256	921
839	Social services, n.e.c.	120	29 861	13 900	3 360	2 142
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**26**	**4 306**	**1 890**	**413**	**249**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	23	2 067	1 036	246	150
7999 pt.	Museums, and botanical and zoological gardens (commercial)	5	2 239	854	167	99
86, ex. 866	**Membership organizations, except religious**	**1 016**	**96 430**	**35 293**	**8 842**	**5 177**
861	Business associations	191	20 518	7 445	1 820	709
862	Professional membership organizations	65	9 142	2 541	623	266
863	Labor unions and similar labor organizations	212	15 781	6 644	1 668	940
864	Civic, social, and fraternal associations	407	34 759	13 190	3 406	1 484
865	Political organizations	16	554	154	45	24
869	Membership organizations, n.e.c.	125	15 684	5 319	1 279	694
892	**Noncommercial educational, scientific, and research organizations**	**17**	**9 418**	**6 147**	**1 265**	**476**
4722, other 7, 89 ex. 892	**All other industries**	**49**	**8 188**	**1 606**	**358**	**236**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**2 053**	**991 380**	**240 306**	**57 536**	**26 065**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**82**	**8 471**	**1 213**	**291**	**316**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	14	764	251	31	25
704	Organization hotels and lodging houses, on membership basis	68	5 707	962	260	291
7391, 2, 7	**Research, testing, and consulting services**	14	(D)	(D)	(D)	(D)
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	10	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	3	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**116**	**47 334**	**20 041**	**4 906**	**2 236**
792	Producers, orchestras, and entertainers	25	11 455	5 222	1 465	701
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	13	5 533	2 364	675	296
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	12	5 922	2 858	790	403
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	34	11 750	4 473	1 156	521
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	8	3 366	1 422	359	164
84	Noncommercial museums, art galleries, and botanical and zoological gardens	26	8 384	3 051	797	357
8411	Noncommercial museums and art galleries	24	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	2	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	54	20 222	9 064	2 136	955
7999 pt.	Fairs	5	3 907	1 282	148	59
805, 8, 9	**Selected health services**	**112**	**101 678**	**57 722**	**13 423**	**5 179**
805	Nursing and personal care facilities	36	45 824	24 542	5 957	2 940
8051	Skilled nursing care facilities	13	27 447	14 839	3 570	1 634
8059	Nursing and personal care facilities, n.e.c.	23	18 377	9 703	2 387	1 306
808	Outpatient care facilities	67	48 354	26 906	6 467	1 903
809	Health and allied services, n.e.c.	9	7 497	4 274	999	336
81	**Legal aid societies and similar legal services**	**21**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**67**	**14 654**	**5 860**	**1 484**	**568**
823	Libraries and information centers	22	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	16	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	16	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	27	3 028	1 475	350	175
83	**Social services**	**797**	**200 862**	**85 571**	**20 533**	**10 724**
835	Child day care services	212	14 901	9 171	2 171	1 516
832, 3, 6, 9	Other social services	585	185 961	76 400	18 362	9 208
832	Individual and family social services	261	63 126	29 062	6 998	2 939
833	Job training and vocational rehabilitation services	58	23 590	14 708	3 462	2 724
836	Residential care	120	44 296	21 026	5 032	2 355
839	Social services, n.e.c.	146	54 969	11 584	2 870	1 190
861, 2, 4, 9	**Selected membership organizations**	**824**	**150 861**	**63 767**	**12 940**	**6 084**
861	Business associations	202	41 126	16 691	4 154	914
864	Civic, social, and fraternal associations	446	70 962	24 479	5 676	4 075
862, 9	Other membership organizations	176	38 773	12 597	2 910	1 095
862	Professional membership organizations	61	14 680	5 332	1 312	345
869	Membership organizations, n.e.c.	115	24 093	7 265	1 598	750
892	**Noncommercial educational, scientific, and research organizations**	**18**	**15 825**	**8 191**	**1 925**	**470**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**2 053**	**(NC)**	**610 805**	**(NC)**	**(X)**	**240 305**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**82**	**(NC)**	**5 552**	**(NC)**	**(X)**	**1 213**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**14**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**118**	**(NC)**	**45 606**	**(NC)**	**(X)**	**20 041**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**112**	**103**	**109 444**	**37 985**	**188.0**	**57 722**	**20 066**	**187.7**
805	Nursing and personal care facilities	36	27	45 071	23 668	90.4	24 542	12 936	89.7
808	Outpatient care facilities	67	51	57 407	9 318	516.1	28 906	4 244	581.1
809	Health and allied services, n.e.c.	9	25	6 966	4 979	42.6	4 274	2 886	48.1
81	**Legal aid societies and similar legal services**	**21**	**7**	**(D)**	**2 627**	**(D)**	**(D)**	**1 721**	**(D)**
823, 4, 9	**Selected educational services**	**67**	**57**	**13 590**	**8 584**	**58.2**	**5 850**	**4 832**	**21.1**
83	**Social services**	**787**	**666**	**169 640**	**90 444**	**87.6**	**85 571**	**47 378**	**80.6**
835	Child day care services	212	201	15 522	12 463	24.5	9 171	6 886	33.2
832, 3, 6, 9	Other social services	585	465	154 118	77 981	97.6	76 400	40 492	88.7
861, 2, 4, 9	**Selected membership organizations**	**824**	**762**	**137 604**	**79 419**	**75.5**	**53 767**	**31 138**	**72.7**
861	Business associations	202	194	40 327	21 367	88.7	16 691	9 575	74.3
864	Civic, social, and fraternal associations	446	415	66 316	39 989	65.8	24 479	15 485	58.1
862, 9	Other membership organizations	176	153	31 959	17 063	87.3	12 597	6 078	107.3
892	**Noncommercial educational, scientific, and research organizations**	**18**	**14**	**15 763**	**15 733**	**.2**	**8 191**	**8 449**	**-3.1**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**288 573**	**21 154**	**348 809**	**19 597**	**9 219**	**13**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**76 915**	**20 476**	**67 707**	**17 570**	**3 839**	**4**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**401 136**	**21 189**	**387 000**	**20 423**	**8 963**	**19**
805, 8, 9	**Selected health services**	**907 813**	**19 632**	**977 179**	**21 132**	**11 145**	**48**
805	Nursing and personal care facilities	1 272 889	15 586	1 251 972	15 330	8 348	82
808	Outpatient care facilities	721 701	25 409	856 821	30 167	15 190	28
809	Health and allied services, n.e.c.	933 000	22 313	774 000	20 732	12 720	37
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**218 716**	**26 990**	**202 667**	**23 993**	**10 336**	**8**
83	**Social services**	**252 048**	**18 732**	**212 848**	**18 819**	**7 979**	**13**
835	Child day care services	70 286	9 829	73 217	10 239	6 049	7
832, 3, 6, 9	Other social services	317 916	20 196	263 450	16 737	8 297	16
861, 2, 4, 9	**Selected membership organizations**	**183 084**	**24 796**	**166 995**	**22 617**	**8 937**	**7**
861	Business associations	203 594	44 996	199 639	44 121	18 261	5
864	Civic, social, and fraternal associations	159 106	17 414	146 453	16 029	6 007	9
862, 9	Other membership organizations	220 301	35 409	181 585	29 186	11 504	6
892	**Noncommercial educational, scientific, and research organizations**	**879 167**	**33 670**	**875 722**	**33 538**	**17 428**	**26**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**695**	**95 548**	**41 210**	**9 756**	**6 149**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**44**	**3 311**	**515**	**141**	**174**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	4	92	26	3	4
704	Organization hotels and lodging houses, on membership basis	40	3 219	489	138	170
7391, 2, 7	**Research, testing, and consulting services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	2	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**32**	**5 284**	**1 909**	**392**	**250**
792	Producers, orchestras, and entertainers	1	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	1	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	-	-	-	-	-
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	10	702	213	73	45
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	2	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	8	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	8	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	18	3 965	1 602	309	196
7999 pt.	Fairs	3	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**28**	**12 000**	**6 424**	**1 547**	**721**
805	Nursing and personal care facilities	9	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	2	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	7	5 429	2 782	681	365
806	Outpatient care facilities	17	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	2	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**8**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**13**	**(D)**	**(D)**	**(D)**	**(D)**
823	Libraries and information centers	4	182	76	17	20
824	Correspondence schools and vocational schools	4	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	4	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	5	(D)	(D)	(D)	(D)
83	**Social services**	**268**	**39 851**	**20 454**	**4 888**	**3 157**
835	Child day care services	75	5 780	3 582	830	624
832, 3, 6, 9	Other social services	193	34 071	16 872	4 058	2 533
832	Individual and family social services	84	9 556	4 886	1 168	619
833	Job training and vocational rehabilitation services	25	10 150	5 421	1 242	1 062
836	Residential care	37	7 707	4 096	980	496
839	Social services, n.e.c.	47	6 658	2 469	668	356
861, 2, 4, 9	**Selected membership organizations**	**297**	**32 498**	**10 440**	**2 434**	**1 746**
861	Business associations	56	3 140	1 302	307	122
864	Civic, social, and fraternal associations	186	24 188	7 277	1 716	1 411
862, 9	Other membership organizations	55	5 170	1 861	411	212
862	Professional membership organizations	14	(D)	(D)	(D)	(D)
869	Membership organizations, n.e.c.	41	(D)	(D)	(D)	(D)
882	**Noncommercial educational, scientific, and research organizations**	**3**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Oregon					
	Tax-exempt service industries	**2 357**	**787 443**	**385 417**	**91 188**	**52 038**
7032	**Sporting and recreational camps**	**10**	**290**	**93**	**16**	**8**
704	**Organization hotels and lodging houses, on membership basis**	**74**	**5 458**	**1 009**	**285**	**345**
7391, 7	**Miscellaneous business services**	**6**	**531**	**383**	**92**	**39**
7391	Commercial research and development laboratories	2	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	4	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**71**	**18 396**	**8 423**	**1 839**	**1 409**
792	Producers, orchestras, and entertainers	21	4 983	2 075	508	400
7922	Theatrical producers and miscellaneous theatrical services	1	2 458	1 009	191	219
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	10	2 525	1 066	317	191
7997	Membership sports and recreation clubs	50	13 413	6 348	1 431	1 009
80	**Health services**	**150**	**434 961**	**222 800**	**52 841**	**35 072**
805	Nursing and personal care facilities	27	25 668	12 936	3 032	2 467
8051	Skilled nursing care facilities	12	12 997	7 300	1 673	1 308
8059	Nursing and personal care facilities, n.e.c.	15	10 671	5 636	1 359	1 099
806	Hospitals	47	397 096	202 734	48 199	21 860
8062	General medical and surgical hospitals	45	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	2	(D)	(D)	(D)	(D)
808	Outpatient care facilities	51	9 319	4 244	980	512
Other 80	Other health and allied services, n.e.c.	25	4 879	2 886	430	293
81	**Legal aid societies and similar legal services**	**7**	**2 627**	**1 721**	**337**	**150**
82	**Educational services**	**147**	**87 912**	**42 267**	**9 980**	**8 184**
821	Elementary and secondary schools[1]	68	11 584	6 882	1 724	884
822	Colleges, universities, professional schools, and junior colleges	22	67 744	30 553	7 034	6 675
8221	Colleges, universities, and professional schools	20	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	2	(D)	(D)	(D)	(D)
823	Libraries and information centers	23	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	15	1 200	580	207	123
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	15	1 200	580	207	123
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	19	(D)	(D)	(D)	(D)
83	**Social services**	**666**	**90 444**	**47 378**	**11 040**	**8 283**
832	Individual and family social services	174	21 562	10 938	2 633	1 610
833	Job training and vocational rehabilitation services	84	15 135	9 681	2 125	2 183
835	Child day care services	201	12 463	6 886	1 624	1 493
836	Residential care	99	25 471	13 118	3 044	2 169
839	Social services, n.e.c.	108	15 793	6 775	1 614	830
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**32**	**7 951**	**3 644**	**1 049**	**580**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	24	(D)	(D)	(D)	(D)
7999 pt.	Museums, and botanical and zoological gardens (commercial)	8	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	**1 131**	**118 439**	**47 722**	**11 423**	**7 170**
861	Business associations	194	21 367	9 575	2 376	770
862	Professional membership organizations	53	6 570	2 276	580	195
863	Labor unions and similar labor organizations	353	39 583	16 371	3 797	2 172
864	Civic, social, and fraternal associations	415	39 989	15 485	3 763	3 498
865	Political organizations	18	437	213	50	26
869	Membership organizations, n.e.c.	100	10 493	3 802	857	509
892	**Noncommercial educational, scientific, and research organizations**	**14**	**15 733**	**8 449**	**2 040**	**587**
4722, other 7, 89 ex. 892	**All other industries**	**49**	**4 701**	**1 528**	**368**	**249**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**9 424**	**3 287 458**	**1 353 438**	**312 387**	**147 269**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**366**	**39 381**	**12 782**	**2 439**	**1 818**
7011 pt.	Hotels	10	5 929	2 884	486	311
7032	Sporting and recreational camps	87	15 569	5 141	744	475
704	Organization hotels and lodging houses, on membership basis	269	17 883	4 757	1 229	1 030
7391, 2, 7	**Research, testing, and consulting services**	**54**	**75 738**	**29 366**	**7 085**	**1 572**
7391	Research and development laboratories	10	40 068	15 498	3 902	887
7392	Management, consulting, and public relations services	35	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	9	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**604**	**285 794**	**112 432**	**22 468**	**11 022**
792	Producers, orchestras, and entertainers	60	44 492	19 329	4 470	1 192
7922	Theatrical producers (except motion picture) and miscelleneous theatrical services	41	11 247	3 644	748	300
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	39	33 245	15 085	3 722	982
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	122	69 019	25 972	5 890	2 289
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	21	9 594	4 580	937	514
84	Noncommercial museums, art galleries, and botanical and zoological gardens	101	59 425	21 412	4 953	1 774
8411	Noncommercial museums and art galleries	92	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	9	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	380	164 538	65 949	11 980	7 342
7999 pt.	Fairs	22	8 045	1 182	125	230
805, 8, 9	**Selected health services**	**680**	**757 827**	**384 596**	**88 639**	**37 919**
805	Nursing and personal care facilities	251	446 727	232 434	52 676	25 950
8051	Skilled nursing care facilities	173	394 146	204 411	46 549	22 917
8059	Nursing and personal care facilities, n.e.c.	78	52 581	28 023	6 128	3 033
806	Outpatient care facilities	269	189 703	89 512	21 350	7 032
809	Health and allied services, n.e.c.	180	121 397	62 650	14 594	4 833
81	**Legal aid societies and similar legal services**	**78**	**29 136**	**17 818**	**4 471**	**1 863**
823, 4, 9	**Selected educational services**	**390**	**73 734**	**33 198**	**8 418**	**4 357**
823	Libraries and information centers	241	33 517	15 912	3 868	2 038
824	Correspondence schools and vocational schools	44	14 984	6 044	1 503	513
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	44	14 984	6 044	1 903	513
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	105	25 223	11 242	3 039	1 806
83	**Social services**	**2 860**	**1 204 515**	**483 429**	**112 884**	**57 786**
835	Child day care services	604	83 050	48 980	11 299	7 312
832, 3, 6, 9	Other social services	2 276	1 121 465	436 449	101 585	50 454
832	Individual and family social services	921	327 708	148 887	35 754	18 079
833	Job training and vocational rehabilitation services	212	135 751	74 032	18 582	11 830
836	Residential care	575	306 739	143 586	32 553	16 119
839	Social services, n.e.c.	568	351 268	69 944	16 696	6 409
861, 2, 4, 9	**Selected membership organizations**	**4 288**	**745 225**	**245 360**	**57 717**	**30 190**
861	Business associations	476	120 983	43 755	10 186	2 898
864	Civic, social, and fraternal associations	3 186	376 352	125 793	28 986	20 956
862, 9	Other membership organizations	624	247 893	75 752	18 545	6 327
862	Professional membership organizations	242	116 590	33 756	8 162	1 965
869	Membership organizations, n.e.c.	382	131 203	41 986	10 383	4 342
892	**Noncommercial educational, scientific, and research organizations**	**86**	**78 915**	**34 388**	**8 276**	**1 839**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	9 424	(NC)	2 993 716	(NC)	(X)	1 353 438	(NC)	(X)
7011 pt., 7032, 704	Hotels, camps, and membership lodging	386	(NC)	38 447	(NC)	(X)	12 762	(NC)	(X)
7391, 3, 7	Research, testing, and consulting services	54	(NC)	71 816	(NC)	(X)	29 395	(NC)	(X)
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	604	(NC)	275 135	(NC)	(X)	112 432	(NC)	(X)
805, 8, 9	Selected health services	680	611	730 412	370 537	97.1	384 596	200 252	92.1
805	Nursing and personal care facilities	251	168	428 441	208 434	105.6	232 434	111 175	109.1
808	Outpatient care facilities	269	281	186 061	115 681	60.8	89 512	62 846	42.4
809	Health and allied services, n.e.c.	160	162	115 910	46 422	149.7	62 650	26 231	138.8
81	Legal aid societies and similar legal services	79	80	25 650	21 478	19.4	17 918	14 518	23.4
823, 4, 9	Selected educational services	390	359	71 387	49 940	42.9	33 198	24 119	37.6
83	Social services	2 880	2 270	1 022 343	549 693	86.0	483 429	276 646	74.7
835	Child day care services	604	526	79 444	44 425	78.8	46 980	26 875	74.8
832, 3, 6, 9	Other social services	2 276	1 744	942 899	505 268	86.6	436 449	249 771	74.7
861, 2, 4, 9	Selected membership organizations	4 286	4 466	681 662	448 085	52.1	245 300	156 297	56.9
861	Business associations	476	444	121 658	60 392	101.4	43 755	21 495	103.6
864	Civic, social, and fraternal associations	3 186	3 443	328 984	254 315	29.4	125 793	87 827	43.2
862, 9	Other membership organizations	624	579	231 020	133 378	73.2	75 752	46 975	61.3
892	Noncommercial educational, scientific, and research organizations	85	85	76 864	46 920	63.8	34 388	23 923	43.7

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	348 839	22 323	317 669	20 328	9 190	16
7011 pt., 7032, 704	Hotels, camps, and membership lodging	107 598	21 686	105 046	21 171	7 039	5
7391, 3, 7	Research, testing, and consulting services	1 402 556	48 179	1 329 926	45 684	18 699	29
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	472 010	25 868	455 522	24 062	10 201	18
805, 8, 9	Selected health services	1 114 451	20 040	1 074 135	19 315	10 170	56
805	Nursing and personal care facilities	1 779 789	17 215	1 706 936	16 510	8 957	103
808	Outpatient care facilities	705 216	26 977	691 677	26 459	12 729	26
809	Health and allied services, n.e.c.	758 731	25 116	724 438	23 983	12 963	30
81	Legal aid societies and similar legal services	368 810	29 049	324 684	25 573	17 864	13
823, 4, 9	Selected educational services	189 036	17 276	183 044	16 730	7 780	11
83	Social services	418 234	20 852	354 980	17 698	8 369	20
835	Child day care services	137 500	11 358	131 530	10 865	6 425	12
832, 3, 6, 9	Other social services	492 735	22 227	414 279	18 688	8 650	22
861, 2, 4, 9	Selected membership organizations	173 875	24 693	159 044	22 587	8 128	7
861	Business associations	254 166	41 747	255 584	41 980	15 098	6
864	Civic, social, and fraternal associations	116 127	17 960	103 259	15 700	6 003	7
862, 9	Other membership organizations	397 264	39 180	370 224	36 513	11 973	10
892	Noncommercial educational, scientific, and research organizations	903 706	42 021	904 282	42 048	18 812	22

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 733**	**346 059**	**149 587**	**33 808**	**19 544**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**96**	**14 258**	**4 678**	**623**	**476**
7011 pt.	Hotels	2	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	29	7 125	2 232	226	102
704	Organization hotels and lodging houses, on membership basis	65	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**5**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	4	139	31	8	7
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**103**	**(D)**	**(D)**	**(D)**	**(D)**
792	Producers, orchestras, and entertainers	5	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4	418	125	15	17
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	14	1 658	622	123	72
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	4	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	10	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	9	697	276	57	38
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	73	19 376	7 177	1 142	981
7999 pt.	Fairs	11	3 282	458	32	63
805, 8, 9	**Selected health services**	**143**	**119 473**	**62 926**	**14 584**	**8 867**
805	Nursing and personal care facilities	54	79 905	42 258	9 730	4 872
8051	Skilled nursing care facilities	38	75 683	39 649	9 182	4 572
8059	Nursing and personal care facilities, n.e.c.	16	4 222	2 609	548	300
808	Outpatient care facilities	53	25 198	11 303	2 706	1 051
809	Health and allied services, n.e.c.	36	14 369	9 365	2 118	744
81	**Legal aid societies and similar legal services**	**25**	**3 532**	**2 301**	**575**	**158**
823, 4, 9	**Selected educational services**	**83**	**7 526**	**3 139**	**747**	**499**
823	Libraries and information centers	71	4 132	1 951	482	358
824	Correspondence schools and vocational schools	5	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	5	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	7	(D)	(D)	(D)	(D)
83	**Social services**	**487**	**(D)**	**(D)**	**(D)**	**(D)**
835	Child day care services	92	(D)	(D)	(D)	(D)
832, 3, 6, 9	Other social services	375	77 131	33 584	8 002	5 123
832	Individual and family social services	156	25 440	10 184	2 546	1 243
833	Job training and vocational rehabilitation services	33	14 443	8 215	1 853	1 972
836	Residential care	98	19 055	9 171	2 160	1 199
839	Social services, n.e.c.	88	18 193	6 014	1 443	709
861, 2, 4, 9	**Selected membership organizations**	**804**	**82 354**	**25 033**	**5 951**	**4 288**
861	Business associations	73	8 158	3 541	801	303
864	Civic, social, and fraternal associations	643	60 612	16 743	3 929	3 474
862, 9	Other membership organizations	88	13 584	4 749	1 121	480
862	Professional membership organizations	21	4 233	1 643	411	131
869	Membership organizations, n.e.c.	67	9 351	3 106	710	358
892	**Noncommercial educational, scientific, and research organizations**	**7**	**2 311**	**1 143**	**282**	**92**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Pennsylvania					
	Tax-exempt service industries	**11 497**	**6 391 527**	**3 253 469**	**781 657**	**383 087**
7032	**Sporting and recreational camps**	**55**	**6 247**	**1 919**	**389**	**282**
704	**Organization hotels and lodging houses, on membership basis**	**279**	**17 828**	**4 277**	**1 138**	**1 123**
7391, 7	**Miscellaneous business services**	**21**	**28 406**	**8 384**	**1 814**	**572**
7391	Commercial research and development laboratories	12	27 765	7 967	1 717	543
7397	Commercial testing laboratories	9	641	417	97	29
792, 7997	**Selected amusement and recreation services**	**438**	**142 452**	**60 847**	**12 351**	**8 326**
792	Producers, orchestras, and entertainers	49	20 146	9 768	2 581	900
7922	Theatrical producers and miscellaneous theatrical services	24	3 162	1 004	278	127
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	25	16 984	8 762	2 303	773
7997	Membership sports and recreation clubs	389	122 306	51 081	9 770	7 426
80	**Health services**	**855**	**3 295 182**	**1 774 455**	**425 909**	**190 138**
805	Nursing and personal care facilities	168	208 434	111 175	25 488	18 141
8051	Skilled nursing care facilities	136	185 293	98 636	22 620	16 081
8059	Nursing and personal care facilities, n.e.c.	32	23 141	12 539	2 868	2 060
806	Hospitals	244	2 924 645	1 574 203	379 417	162 724
8062	General medical and surgical hospitals	210	2 697 774	1 448 855	349 172	150 112
8063	Psychiatric hospitals	9	53 162	32 377	8 033	2 967
8069	Specialty hospitals, except psychiatric	25	173 709	92 971	22 212	9 645
808	Outpatient care facilities	281	115 681	62 848	15 333	8 416
Other 80	Other health and allied services, n.e.c.	162	46 422	26 231	5 671	2 857
81	**Legal aid societies and similar legal services**	**80**	**21 478**	**14 518**	**3 444**	**1 209**
82	**Educational services**	**661**	**1 475 413**	**797 836**	**196 690**	**89 721**
821	Elementary and secondary schools[1]	175	124 332	70 110	18 110	8 865
822	Colleges, universities, professional schools, and junior colleges	127	1 301 141	703 607	172 336	76 625
8221	Colleges, universities, and professional schools	114	1 284 862	695 362	170 208	75 043
8222	Junior colleges and technical institutes	13	16 279	8 245	2 128	1 582
823	Libraries and information centers	234	22 122	11 527	2 956	2 141
824	Correspondence schools and vocational schools	40	9 703	4 466	1 090	535
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	39	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	85	18 115	8 126	2 198	1 555
83	**Social services**	**2 270**	**549 693**	**276 646**	**64 024**	**41 460**
832	Individual and family social services	881	134 696	67 139	15 930	9 453
833	Job training and vocational rehabilitation services	153	74 374	42 342	8 750	7 601
835	Child day care services	526	44 425	26 875	6 543	5 287
836	Residential care	417	155 628	77 005	18 301	11 164
839	Social services, n.e.c.	493	140 570	63 285	14 500	7 955
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**119**	**30 551**	**13 538**	**3 013**	**1 491**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	93	23 880	10 542	2 330	1 142
7999 pt.	Museums, and botanical and zoological gardens (commercial)	26	6 671	2 996	683	349
86, ex. 866	**Membership organizations, except religious**	**6 358**	**733 241**	**281 822**	**63 288**	**44 347**
861	Business associations	444	60 392	21 495	5 270	1 963
862	Professional membership organizations	229	63 540	21 029	4 917	1 661
863	Labor unions and similar labor organizations	1 761	277 969	103 106	23 858	15 943
864	Civic, social, and fraternal associations	3 443	254 315	87 827	22 556	20 840
865	Political organizations	131	7 187	2 219	563	413
869	Membership organizations, n.e.c.	350	69 838	25 946	6 124	3 527
892	**Noncommercial educational, scientific, and research organizations**	**85**	**46 920**	**23 923**	**5 984**	**2 211**
4722, other 7, 89 ex. 892	**All other industries**	**270**	**44 116**	**15 504**	**3 513**	**2 207**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**811**	**323 627**	**121 041**	**27 480**	**12 862**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**23**	**2 859**	**697**	**152**	**128**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	7	1 725	507	96	99
704	Organization hotels and lodging houses, on membership basis	16	1 134	190	56	29
7391, 2, 7	**Research, testing, and consulting services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	2	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**68**	**19 191**	**8 209**	**1 265**	**842**
792	Producers, orchestras, and entertainers	8	3 437	1 864	314	183
7822	Theatrical producers (except motion picture) and miscellaneous theatrical services	4	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	4	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	25	5 027	1 664	267	320
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	11	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	14	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	14	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	35	10 727	4 681	584	359
7999 pt.	Fairs	-	-	-	-	-
805, 8, 9	**Selected health services**	**73**	**72 670**	**37 381**	**8 436**	**3 384**
805	Nursing and personal care facilities	19	23 526	12 599	2 833	1 543
8051	Skilled nursing care facilities	9	16 499	9 156	2 059	1 062
8059	Nursing and personal care facilities, n.e.c.	10	7 027	3 443	774	481
808	Outpatient care facilities	27	31 831	13 892	3 177	868
809	Health and allied services, n.e.c.	27	17 313	10 890	2 426	975
81	**Legal aid societies and similar legal services**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**39**	**3 808**	**1 903**	**437**	**256**
823	Libraries and information centers	21	1 963	1 004	235	146
824	Correspondence schools and vocational schools	6	672	256	61	36
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	6	672	256	61	36
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	12	1 173	643	141	74
83	**Social services**	**282**	**149 127**	**42 179**	**9 998**	**5 078**
835	Child day care services	45	4 384	2 552	642	425
832, 3, 8, 9	Other social services	237	144 743	39 627	9 356	4 653
832	Individual and family social services	73	31 177	10 161	2 442	1 004
833	Job training and vocational rehabilitation services	27	20 332	10 945	2 566	1 717
836	Residential care	77	15 608	8 330	1 975	1 045
839	Social services, n.e.c.	60	77 626	10 191	2 373	887
861, 2, 4, 9	**Selected membership organizations**	**311**	**68 077**	**28 647**	**6 290**	**2 888**
861	Business associations	46	8 683	5 276	1 274	313
864	Civic, social, and fraternal associations	197	29 405	9 849	2 322	1 549
862, 9	Other membership organizations	68	29 989	11 522	2 684	1 026
862	Professional membership organizations	25	8 574	3 519	864	234
869	Membership organizations, n.e.c.	43	21 415	8 003	1 820	792
862	**Noncommercial educational, scientific, and research organizations**	**8**	**5 786**	**2 937**	**649**	**226**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**811**	**(NC)**	**289 542**	**(NC)**	**(X)**	**121 041**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**23**	**(NC)**	**2 503**	**(NC)**	**(X)**	**697**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**4**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**68**	**(NC)**	**16 979**	**(NC)**	**(X)**	**8 209**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**73**	**71**	**72 589**	**31 664**	**129.2**	**37 381**	**16 382**	**128.5**
805	Nursing and personal care facilities	19	22	23 414	12 940	80.9	12 599	7 156	76.1
806	Outpatient care facilities	27	31	32 262	12 901	150.1	13 692	5 393	157.6
809	Health and allied services, n.e.c.	27	18	16 913	5 823	190.5	10 890	3 813	185.6
81	**Legal aid societies and similar legal services**	**3**	**5**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**39**	**37**	**3 936**	**2 019**	**94.9**	**1 903**	**1 387**	**39.2**
83	**Social services**	**282**	**188**	**120 779**	**59 795**	**102.0**	**42 179**	**20 480**	**106.0**
835	Child day care services	45	36	4 298	3 061	40.4	2 552	1 812	40.8
832, 3, 6, 9	Other social services	237	152	116 481	56 734	105.3	39 627	18 668	112.3
861, 2, 4, 9	**Selected membership organizations**	**311**	**300**	**63 640**	**36 070**	**76.4**	**26 647**	**14 769**	**80.4**
861	Business associations	46	40	9 512	5 501	72.9	5 276	2 665	98.0
864	Civic, social, and fraternal associations	197	210	26 197	19 548	34.0	9 849	7 686	28.1
862, 9	Other membership organizations	68	50	27 931	11 021	153.4	11 522	4 418	160.8
892	**Noncommercial educational, scientific, and research organizations**	**8**	**7**	**7 097**	**1 626**	**336.5**	**2 937**	**927**	**216.8**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**399 047**	**25 161**	**357 018**	**22 511**	**9 411**	**18**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**124 304**	**22 336**	**106 826**	**19 555**	**5 445**	**6**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**282 221**	**22 792**	**249 691**	**20 165**	**9 749**	**12**
805, 8, 9	**Selected health services**	**995 479**	**21 475**	**994 370**	**21 451**	**11 046**	**46**
805	Nursing and personal care facilities	1 238 211	15 247	1 232 316	15 174	8 185	81
806	Outpatient care facilities	1 178 926	36 756	1 194 889	37 254	16 042	32
809	Health and allied services, n.e.c.	641 222	17 757	626 407	17 347	11 169	36
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**97 641**	**14 875**	**100 923**	**15 375**	**7 434**	**7**
83	**Social services**	**526 819**	**29 367**	**428 294**	**23 785**	**8 308**	**13**
835	Child day care services	97 422	10 315	95 511	10 113	6 005	9
832, 3, 6, 9	Other social services	610 730	31 107	491 481	25 034	8 516	20
861, 2, 4, 9	**Selected membership organizations**	**218 897**	**23 572**	**204 630**	**22 036**	**9 227**	**9**
861	Business associations	188 761	27 741	206 783	30 390	16 856	7
864	Civic, social, and fraternal associations	149 264	16 983	132 980	16 912	6 358	8
862, 9	Other membership organizations	441 015	29 229	410 750	27 223	11 230	15
892	**Noncommercial educational, scientific, and research organizations**	**723 500**	**25 611**	**887 125**	**31 403**	**12 996**	**29**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**92**	**20 953**	**8 653**	**1 852**	**1 213**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
7391, 2, 7	**Research, testing, and consulting services**	**-**	**-**	**-**	**-**	**-**
782, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**21**	**(D)**	**(D)**	**(D)**	**(D)**
805, 8, 9	**Selected health services**	**6**	**3 911**	**2 087**	**512**	**185**
805	Nursing and personal care facilities	2	(D)	(D)	(D)	(D)
808	Outpatient care facilities	2	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	2	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**5**	**359**	**173**	**43**	**24**
83	**Social services**	**31**	**(D)**	**(D)**	**(D)**	**(D)**
835	Child day care services	8	(D)	(D)	(D)	(D)
832, 3, 6, 9	Other social services	23	5 376	2 520	594	501
861, 2, 4, 9	**Selected membership organizations**	**26**	**(D)**	**(D)**	**(D)**	**(D)**
861	Business associations	4	(D)	(D)	(D)	(D)
864	Civic, social, and fraternal associations	15	1 386	600	124	73
862, 9	Other membership organizations	7	(D)	(D)	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	**-**	**-**	**-**	**-**	**-**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Rhode Island					
	Tax-exempt service industries	**888**	**513 292**	**272 238**	**65 512**	**34 453**
7032	**Sporting and recreational camps**	**6**	**324**	**110**	**17**	**13**
704	**Organization hotels and lodging houses, on membership basis**	**17**	**940**	**131**	**41**	**31**
7391, 7	**Miscellaneous business services**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	1	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	2	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**38**	**9 650**	**4 123**	**744**	**462**
792	Producers, orchestras, and entertainers	6	1 569	843	252	156
7922	Theatrical producers and miscellaneous theatrical services	3	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	32	8 081	3 280	492	306
80	**Health services**	**88**	**288 624**	**162 877**	**39 665**	**18 083**
805	Nursing and personal care facilities	22	12 940	7 156	1 703	1 261
8051	Skilled nursing care facilities	9	7 468	4 151	986	668
8059	Nursing and personal care facilities, n.e.c.	13	5 472	3 005	717	593
806	Hospitals	17	256 960	146 515	35 728	15 754
8062	General medical and surgical hospitals	14	236 169	134 541	32 813	14 398
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	(D)
808	Outpatient care facilities	31	12 901	5 393	1 332	507
Other 80	Other health and allied services, n.e.c.	18	5 823	3 813	902	561
81	**Legal aid societies and similar legal services**	**5**	**(D)**	**(D)**	**(D)**	**(D)**
82	**Educational services**	**67**	**123 950**	**62 825**	**15 357**	**9 097**
821	Elementary and secondary schools[1]	19	9 098	4 956	1 306	695
822	Colleges, universities, professional schools, and junior colleges	11	112 833	56 502	13 715	8 159
8221	Colleges, universities, and professional schools	11	112 833	56 502	13 715	8 159
8222	Junior colleges and technical institutes	-	-	-	-	-
823	Libraries and information centers	22	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	3	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	3	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	12	625	487	124	71
83	**Social services**	**188**	**38 654**	**20 480**	**4 374**	**3 274**
832	Individual and family social services	59	6 518	3 198	778	443
833	Job training and vocational rehabilitation services	25	8 932	6 100	1 288	1 226
835	Child day care services	36	3 061	1 812	399	359
836	Residential care	27	4 709	2 555	562	351
839	Social services, n.e.c.	41	15 434	6 815	1 327	895
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**24**	**2 315**	**1 060**	**252**	**138**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	12	(D)	(D)	(D)	(D)
7999 pt.	Museums, and botanical and zoological gardens (commercial)	12	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	**431**	**44 092**	**18 200**	**4 452**	**3 118**
861	Business associations	40	5 501	2 665	643	247
862	Professional membership organizations	19	4 844	2 069	491	214
863	Labor unions and similar labor organizations	125	7 844	3 344	861	659
864	Civic, social, and fraternal associations	210	19 548	7 686	1 874	1 718
865	Political organizations	6	178	87	24	11
869	Membership organizations, n.e.c.	31	6 177	2 349	559	269
892	**Noncommercial educational, scientific, and research organizations**	**7**	**1 626**	**927**	**250**	**77**
4722, other 7, 89 ex. 892	**All other industries**	**14**	**2 035**	**815**	**187**	**92**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 383**	**291 130**	**115 826**	**27 287**	**14 218**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**6**	**1 448**	**479**	**129**	**71**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	3	107	41	8	5
704	Organization hotels and lodging houses, on membership basis	3	1 339	438	121	66
7391, 2, 7	**Research, testing, and consulting services**	**4**	**720**	**258**	**59**	**14**
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	-	-	-	-	-
7397	Testing laboratories and facilities	3	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**130**	**36 984**	**13 757**	**2 816**	**1 603**
792	Producers, orchestras, and entertainers	17	3 738	1 355	205	66
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	11	3 256	1 180	157	65
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	6	482	175	48	21
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	28	5 050	1 987	459	254
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	4	257	86	19	33
84	Noncommercial museums, art galleries, and botanical and zoological gardens	24	4 793	1 901	440	221
8411	Noncommercial museums and art galleries	22	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	2	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	80	25 877	9 973	2 097	1 244
7999 pt.	Fairs	5	2 299	442	55	19
805, 8, 9	**Selected health services**	**76**	**40 206**	**18 936**	**5 003**	**1 894**
805	Nursing and personal care facilities	16	19 637	10 588	2 647	1 219
8051	Skilled nursing care facilities	9	16 658	8 852	2 345	1 014
8059	Nursing and personal care facilities, n.e.c.	7	3 179	1 736	302	205
806	Outpatient care facilities	42	13 234	5 408	1 481	441
809	Health and allied services, n.e.c.	18	7 135	2 940	694	234
81	**Legal aid societies and similar legal services**	**14**	**3 318**	**2 188**	**505**	**136**
823, 4, 9	**Selected educational services**	**25**	**2 279**	**1 272**	**275**	**142**
823	Libraries and information centers	5	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	5	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	5	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	15	1 285	743	170	78
83	**Social services**	**508**	**120 295**	**50 409**	**11 912**	**7 080**
835	Child day care services	139	10 033	6 262	1 597	1 125
832, 3, 6, 9	Other social services	369	110 262	44 147	10 315	5 925
832	Individual and family social services	151	36 718	17 839	4 063	2 519
833	Job training and vocational rehabilitation services	35	8 751	4 735	1 188	877
836	Residential care	69	25 846	12 041	2 895	1 490
839	Social services, n.e.c.	114	38 937	9 532	2 169	1 039
861, 2, 4, 9	**Selected membership organizations**	**617**	**84 777**	**28 296**	**6 562**	**3 298**
861	Business associations	139	17 370	6 538	1 558	445
864	Civic, social, and fraternal associations	319	38 890	12 865	2 946	2 004
862, 9	Other membership organizations	159	28 517	8 893	2 058	837
862	Professional membership organizations	72	13 024	3 843	944	323
869	Membership organizations, n.e.c.	87	15 493	5 050	1 114	514
992	**Noncommercial educational, scientific, and research organizations**	**3**	**1 127**	**253**	**127**	**22**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**1 383**	**(NC)**	**288 548**	**(NC)**	**(X)**	**115 826**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**6**	**(NC)**	**1 321**	**(NC)**	**(X)**	**479**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**4**	**(NC)**	**985**	**(NC)**	**(X)**	**286**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**130**	**(NC)**	**36 358**	**(NC)**	**(X)**	**13 757**	**(NC)**	**(X)**
806, 8, 9	**Selected health services**	**78**	**50**	**37 169**	**(D)**	**(D)**	**18 936**	**(D)**	**(D)**
805	Nursing and personal care facilities	16	9	19 177	(D)	(D)	10 588	(D)	(D)
806	Outpatient care facilities	42	25	11 830	9 191	28.7	5 408	4 581	18.1
809	Health and allied services, n.e.c.	18	16	6 162	(D)	(D)	2 940	(D)	(D)
81	**Legal aid societies and similar legal services**	**14**	**17**	**3 350**	**2 367**	**41.5**	**2 168**	**1 043**	**107.9**
823, 4, 9	**Selected educational services**	**25**	**20**	**2 310**	**2 342**	**-1.4**	**1 272**	**1 078**	**18.0**
83	**Social services**	**508**	**394**	**197 237**	**58 026**	**91.4**	**50 409**	**29 184**	**72.7**
835	Child day care services	139	89	9 697	5 267	84.1	6 262	3 043	105.8
832, 3, 6, 9	Other social services	369	305	97 540	50 753	92.2	44 147	26 141	68.9
861, 2, 4, 9	**Selected membership organizations**	**617**	**545**	**77 183**	**46 352**	**66.5**	**28 296**	**17 239**	**64.1**
861	Business associations	139	129	16 208	10 781	50.3	6 536	4 136	58.1
864	Civic, social, and fraternal associations	319	276	34 259	22 057	55.3	12 865	8 175	57.4
862, 9	Other membership organizations	159	140	26 716	13 514	97.7	8 893	4 928	80.5
892	**Noncommercial educational, scientific, and research organizations**	**3**	**6**	**1 055**	**276**	**282.2**	**253**	**145**	**74.5**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**210 506**	**20 476**	**192 732**	**18 747**	**8 148**	**10**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**241 000**	**20 366**	**220 167**	**18 606**	**6 746**	**12**
7391, 2, 7	**Research, testing, and consulting services**	**180 000**	**51 429**	**141 250**	**40 357**	**18 286**	**4**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**284 338**	**23 059**	**279 677**	**22 681**	**8 582**	**12**
806, 8, 9	**Selected health services**	**529 028**	**21 228**	**489 066**	**19 625**	**9 998**	**25**
805	Nursing and personal care facilities	1 239 813	16 273	1 196 563	15 732	8 686	76
806	Outpatient care facilities	315 095	30 009	281 667	26 825	12 263	11
809	Health and allied services, n.e.c.	396 389	30 491	342 333	26 333	12 564	13
81	**Legal aid societies and similar legal services**	**236 857**	**24 382**	**239 286**	**24 632**	**15 941**	**10**
823, 4, 9	**Selected educational services**	**91 160**	**16 049**	**92 400**	**16 268**	**8 958**	**6**
83	**Social services**	**236 801**	**17 063**	**211 096**	**15 211**	**7 150**	**14**
835	Child day care services	72 150	8 918	69 763	8 620	5 556	8
832, 3, 6, 9	Other social services	295 813	18 610	264 336	16 462	7 451	16
861, 2, 4, 9	**Selected membership organizations**	**137 402**	**25 799**	**125 094**	**23 488**	**9 611**	**5**
861	Business associations	124 964	39 034	116 604	36 422	14 692	3
864	Civic, social, and fraternal associations	121 912	19 406	107 395	17 095	6 420	6
862, 9	Other membership organizations	179 352	34 070	168 025	31 919	10 625	5
892	**Noncommercial educational, scientific, and research organizations**	**375 667**	**51 227**	**351 667**	**47 955**	**11 500**	**7**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**500**	**76 577**	**32 577**	**7 988**	**4 289**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	-	-	-	-	-
704	Organization hotels and lodging houses, on membership basis	1	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	-	-	-	-	-
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**43**	**9 797**	**3 408**	**674**	**395**
792	Producers, orchestras, and entertainers	2	(D)	(D)	(D)	(D)
7822	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	(D)	(D)	(D)	(D)
7829	Bands, orchestras, actors, and other entertainers and entertainment groups	-	-	-	-	-
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	8	1 313	453	103	34
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	1	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	7	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	6	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	31	7 789	2 825	548	348
7999 pt.	Fairs	2	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**32**	**10 786**	**5 445**	**1 294**	**457**
805	Nursing and personal care facilities	4	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	3	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	(D)
806	Outpatient care facilities	22	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	6	1 055	484	86	46
81	**Legal aid societies and similar legal services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
823	Libraries and information centers	-	-	-	-	-
824	Correspondence schools and vocational schools	-	-	-	-	-
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	-	-	-	-	-
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	3	(D)	(D)	(D)	(D)
83	**Social services**	**222**	**39 462**	**18 128**	**4 384**	**2 880**
835	Child day care services	73	4 843	2 926	763	844
832, 3, 8, 9	Other social services	149	34 619	15 202	3 621	2 136
832	Individual and family social services	71	10 685	5 084	1 184	783
833	Job training and vocational rehabilitation services	11	3 000	1 560	411	283
836	Residential care	26	13 175	6 107	1 463	752
839	Social services, n.e.c.	41	7 759	2 431	563	318
861, 2, 4, 8	**Selected membership organizations**	**184**	**16 710**	**6 051**	**1 081**	**731**
861	Business associations	46	3 923	1 285	306	114
864	Civic, social, and fraternal associations	91	8 058	2 354	478	442
862, 9	Other membership organizations	57	3 729	1 412	297	175
862	Professional membership organizations	21	1 422	493	119	52
869	Membership organizations, n.e.c.	36	2 307	919	178	123
892	**Noncommercial educational, scientific, and research organizations**	**-**	**-**	**-**	**-**	**-**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	South Carolina					
	Tax-exempt service industries	**1 450**	**501 282**	**233 941**	**56 610**	**38 715**
7032	**Sporting and recreational camps**	**6**	**884**	**236**	**52**	**45**
704	**Organization hotels and lodging houses, on membership basis**	**8**	**1 104**	**385**	**110**	**137**
7391, 7	**Miscellaneous business services**	**6**	**314**	**175**	**50**	**18**
7391	Commercial research and development laboratories	3	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	3	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**96**	**16 333**	**6 745**	**1 493**	**1 040**
792	Producers, orchestras, and entertainers	17	1 027	348	88	52
7922	Theatrical producers and miscellaneous theatrical services	10	475	176	47	27
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	7	552	172	39	25
7997	Membership sports and recreation clubs	79	15 306	6 397	1 407	988
80	**Health services**	**85**	**246 192**	**121 382**	**29 402**	**15 775**
805	Nursing and personal care facilities	9	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	7	11 050	6 144	1 407	966
8059	Nursing and personal care facilities, n.e.c.	2	(D)	(D)	(D)	(D)
806	Hospitals	35	(D)	(D)	(D)	(D)
8062	General medical and surgical hospitals	32	218 108	108 622	25 813	13 887
8063	Psychiatric hospitals	1	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	2	(D)	(D)	(D)	(D)
808	Outpatient care facilities	25	9 191	4 581	1 120	456
Other 80	Other health and allied services, n.e.c.	16	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**17**	**2 367**	**1 043**	**225**	**93**
82	**Educational services**	**113**	**119 495**	**52 706**	**13 207**	**10 637**
821	Elementary and secondary schools[1]	67	14 729	9 288	2 497	1 584
822	Colleges, universities, professional schools, and junior colleges	26	102 424	42 340	10 430	8 849
8221	Colleges, universities, and professional schools	21	95 189	39 289	9 675	8 301
8222	Junior colleges and technical institutes	5	7 235	3 051	755	548
823	Libraries and information centers	4	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	2	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	14	1 587	709	186	126
83	**Social services**	**394**	**56 020**	**29 184**	**6 648**	**5 650**
832	Individual and family social services	130	20 585	10 509	2 259	1 877
833	Job training and vocational rehabilitation services	26	4 541	2 907	633	728
835	Child day care services	89	5 267	3 043	737	759
836	Residential care	47	9 577	4 715	1 173	857
839	Social services, n.e.c.	102	16 050	8 010	1 841	1 429
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**22**	**2 321**	**1 048**	**251**	**167**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	19	(D)	(D)	(D)	(D)
7999 pt.	Museums, and botanical and zoological gardens (commercial)	3	(D)	(D)	(D)	(D)
86, ex. 8	**Membership organizations, except religious**	**660**	**50 908**	**19 110**	**4 734**	**2 907**
861	Business associations	129	10 781	4 136	1 064	439
862	Professional membership organizations	71	7 786	2 600	617	259
863	Labor unions and similar labor organizations	100	3 918	1 669	407	389
864	Civic, social, and fraternal associations	276	22 057	8 175	2 041	1 468
865	Political organizations	15	635	202	33	12
869	Membership organizations, n.e.c.	69	5 728	2 328	572	340
892	**Noncommercial educational, scientific, and research organizations**	**6**	**276**	**145**	**34**	**17**
4722, other 7, 89 ex. 892	**All other industries**	**37**	**5 271**	**1 781**	**408**	**229**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**746**	**154 247**	**68 284**	**16 100**	**9 461**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**18**	**1 218**	**480**	**121**	**149**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	5	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	13	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	2	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**57**	**10 895**	**3 254**	**531**	**427**
792	Producers, orchestras, and entertainers	6	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4	293	78	6	18
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	2	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	15	1 764	511	98	74
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	5	883	196	28	25
84	Noncommercial museums, art galleries, and botanical and zoological gardens	10	881	315	68	49
8411	Noncommercial museums and art galleries	9	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	34	6 747	2 276	350	241
7999 pt.	Fairs	2	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**83**	**52 999**	**29 879**	**7 163**	**3 970**
805	Nursing and personal care facilities	49	43 042	24 712	5 988	3 536
8051	Skilled nursing care facilities	24	27 033	15 606	3 738	2 167
8059	Nursing and personal care facilities, n.e.c.	25	16 009	9 104	2 250	1 369
808	Outpatient care facilities	30	9 002	4 720	1 070	396
809	Health and allied services, n.e.c.	4	955	447	105	38
81	**Legal aid societies and similar legal services**	**10**	**1 439**	**807**	**188**	**61**
823, 4, 9	**Selected educational services**	**10**	**1 254**	**451**	**111**	**45**
823	Libraries and information centers	2	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	1	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	7	(D)	(D)	(D)	(D)
83	**Social services**	**232**	**40 712**	**19 186**	**4 551**	**2 580**
835	Child day care services	44	1 800	1 184	297	239
832, 3, 5, 9	Other social services	188	38 912	18 002	4 254	2 341
832	Individual and family social services	86	11 228	5 200	1 274	629
833	Job training and vocational rehabilitation services	14	6 806	3 840	869	525
836	Residential care	42	9 688	5 087	1 231	671
839	Social services, n.e.c.	46	11 190	3 875	880	416
861, 2, 4, 9	**Selected membership organizations**	**329**	**45 027**	**13 926**	**3 359**	**2 205**
861	Business associations	82	7 113	2 425	630	201
864	Civic, social, and fraternal associations	202	22 011	7 534	1 771	1 682
862, 9	Other membership organizations	65	15 903	3 967	958	322
862	Professional membership organizations	32	5 011	2 168	507	119
869	Membership organizations, n.e.c.	33	10 892	1 799	451	203
882	**Noncommercial educational, scientific, and research organizations**	**5**	**(D)**	**(D)**	**(D)**	**(D)**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**748**	**(NC)**	**144 654**	**(NC)**	**(X)**	**58 254**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**18**	**(NC)**	**1 674**	**(NC)**	**(X)**	**480**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**2**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**57**	**(NC)**	**10 114**	**(NC)**	**(X)**	**3 254**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**83**	**84**	**51 122**	**26 689**	**91.5**	**29 879**	**15 311**	**95.1**
805	Nursing and personal care facilities	49	56	41 575	21 503	93.3	24 712	12 397	99.3
808	Outpatient care facilities	30	24	8 649	4 230	104.5	4 720	2 548	85.2
809	Health and allied services, n.e.c.	4	9	898	956	-6.1	447	366	22.1
81	**Legal aid societies and similar legal services**	**10**	**5**	**1 184**	**(D)**	**(D)**	**807**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**10**	**8**	**975**	**(D)**	**(D)**	**481**	**(D)**	**(D)**
83	**Social services**	**232**	**193**	**36 719**	**21 183**	**73.3**	**19 196**	**11 514**	**66.8**
835	Child day care services	44	26	1 871	892	109.8	1 184	565	109.6
832, 3, 6, 9	Other social services	188	167	34 848	20 291	71.7	18 002	10 949	64.4
861, 2, 4, 9	**Selected membership organizations**	**329**	**314**	**42 188**	**23 725**	**77.8**	**13 926**	**8 171**	**70.4**
861	Business associations	62	66	6 815	4 098	66.3	2 425	1 535	58.0
864	Civic, social, and fraternal associations	202	189	25 257	13 918	81.5	7 534	4 650	62.0
862, 9	Other membership organizations	65	59	10 116	5 709	77.2	3 967	1 986	99.7
892	**Noncommercial educational, scientific, and research organizations**	**5**	**2**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**206 765**	**16 303**	**193 906**	**15 290**	**7 217**	**13**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**87 556**	**8 161**	**93 900**	**11 235**	**3 221**	**8**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**191 140**	**25 515**	**177 439**	**23 686**	**7 621**	**7**
805, 8, 9	**Selected health services**	**638 542**	**13 380**	**615 928**	**12 877**	**7 526**	**48**
805	Nursing and personal care facilities	878 408	12 173	848 469	11 758	6 989	72
808	Outpatient care facilities	300 067	22 732	288 300	21 841	11 919	13
809	Health and allied services, n.e.c.	238 750	25 132	224 500	23 632	11 763	10
81	**Legal aid societies and similar legal services**	**143 900**	**28 218**	**118 400**	**23 216**	**15 824**	**5**
823, 4, 9	**Selected educational services**	**125 400**	**27 867**	**97 500**	**21 667**	**10 022**	**5**
83	**Social services**	**175 483**	**15 780**	**158 272**	**14 232**	**7 436**	**11**
835	Child day care services	40 909	7 531	42 523	7 828	4 954	5
832, 3, 6, 9	Other social services	206 979	16 622	185 362	14 886	7 690	12
861, 2, 4, 9	**Selected membership organizations**	**136 660**	**20 420**	**128 231**	**19 133**	**6 318**	**7**
861	Business associations	114 726	35 388	109 919	33 905	12 065	3
864	Civic, social, and fraternal associations	108 965	13 086	125 035	15 016	4 479	8
862, 9	Other membership organizations	244 662	49 388	155 631	31 416	12 320	5
892	**Noncommercial educational, scientific, and research organizations**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**625**	**114 594**	**50 822**	**11 928**	**7 008**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**17**	**(D)**	**(D)**	**(D)**	**(D)**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	5	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	12	484	161	43	48
7391, 2, 7	**Research, testing, and consulting services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
793, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**49**	**7 776**	**2 149**	**332**	**220**
792	Producers, orchestras, and entertainers	4	281	79	9	19
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	3	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	13	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	5	883	196	26	25
84	Noncommercial museums, art galleries, and botanical and zoological gardens	8	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	7	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	31	(D)	(D)	(D)	(D)
7999 pt.	Fairs	1	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**75**	**43 195**	**23 960**	**5 737**	**3 204**
805	Nursing and personal care facilities	43	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	19	19 144	10 946	2 600	1 535
8059	Nursing and personal care facilities, n.e.c.	24	(D)	(D)	(D)	(D)
808	Outpatient care facilities	29	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	3	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**9**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**9**	**(D)**	**(D)**	**(D)**	**(D)**
823	Libraries and information centers	2	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	1	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	6	903	325	80	33
83	**Social services**	**187**	**27 658**	**13 069**	**3 063**	**1 712**
835	Child day care services	37	1 447	954	235	207
832, 3, 8, 9	Other social services	150	26 211	12 136	2 828	1 505
832	Individual and family social services	70	(D)	(D)	(D)	(D)
833	Job training and vocational rehabilitation services	12	(D)	(D)	(D)	(D)
836	Residential care	33	5 265	2 793	696	364
839	Social services, n.e.c.	35	7 510	3 244	726	370
861, 2, 4, 9	**Selected membership organizations**	**275**	**32 745**	**10 221**	**2 455**	**1 714**
861	Business associations	53	5 049	1 699	438	138
864	Civic, social, and fraternal associations	172	16 518	5 647	1 322	1 348
862, 9	Other membership organizations	50	11 178	2 875	695	228
862	Professional membership organizations	25	(D)	(D)	(D)	(D)
869	Membership organizations, n.e.c.	25	(D)	(D)	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	**3**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	South Dakota					
	Tax-exempt service industries	**812**	**215 959**	**109 096**	**26 835**	**19 140**
7032	**Sporting and recreational camps**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
704	**Organization hotels and lodging houses, on membership basis**	**16**	**518**	**73**	**26**	**31**
7391, 7	**Miscellaneous business services**	**-**	**-**	**-**	**-**	**-**
7391	Commercial research and development laboratories	-	-	-	-	-
7397	Commercial testing laboratories	-	-	-	-	-
792, 7997	**Selected amusement and recreation services**	**31**	**3 569**	**1 428**	**262**	**207**
792	Producers, orchestras, and entertainers	4	132	31	8	6
7922	Theatrical producers and miscellaneous theatrical services	4	132	31	8	6
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	-	-	-	-	-
7997	Membership sports and recreation clubs	27	3 437	1 397	254	201
80	**Health services**	**134**	**134 282**	**71 556**	**17 531**	**11 339**
805	Nursing and personal care facilities	56	21 503	12 397	2 965	2 856
8051	Skilled nursing care facilities	29	13 713	7 926	1 933	1 794
8059	Nursing and personal care facilities, n.e.c.	27	7 790	4 471	1 032	1 062
806	Hospitals	45	107 593	58 245	13 878	8 155
8062	General medical and surgical hospitals	44	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	(D)
808	Outpatient care facilities	24	4 230	2 548	603	268
Other 80	Other health and allied services, n.e.c.	9	956	366	85	60
81	**Legal aid societies and similar legal services**	**5**	**(D)**	**(D)**	**(D)**	**(D)**
82	**Educational services**	**28**	**27 361**	**14 369**	**3 629**	**3 068**
821	Elementary and secondary schools[1]	8	(D)	(D)	(D)	(D)
822	Colleges, universities, professional schools, and junior colleges	12	24 914	12 631	3 177	2 769
8221	Colleges, universities, and professional schools	8	22 134	10 860	2 751	2 460
8222	Junior colleges and technical institutes	4	2 780	1 771	426	309
823	Libraries and information centers	2	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	1	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	5	468	257	72	44
83	**Social services**	**193**	**21 183**	**11 514**	**2 810**	**2 308**
832	Individual and family social services	54	4 307	2 201	506	379
833	Job training and vocational rehabilitation services	22	4 568	2 838	647	775
835	Child day care services	26	892	565	149	164
836	Residential care	36	4 845	2 570	636	428
839	Social services, n.e.c.	55	6 571	3 340	872	562
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**14**	**698**	**277**	**49**	**32**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	9	356	162	32	19
7999 pt.	Museums, and botanical and zoological gardens (commercial)	5	342	115	17	13
86, ex. 866	**Membership organizations, except religious**	**387**	**26 213**	**9 062**	**2 333**	**2 008**
861	Business associations	66	4 098	1 535	388	183
862	Professional membership organizations	31	1 883	670	186	86
863	Labor unions and similar labor organizations	44	2 169	779	189	179
864	Civic, social, and fraternal associations	189	13 918	4 650	1 227	1 366
865	Political organizations	9	319	112	29	14
869	Membership organizations, n.e.c.	28	3 826	1 316	314	180
892	**Noncommercial educational, scientific, and research organizations**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
4722, other 7, 89 ex. 892	**All other industries**	**19**	**1 343**	**426**	**105**	**112**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**2 483**	**719 022**	**263 223**	**59 181**	**27 480**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**39**	**(D)**	**(D)**	**(D)**	**(D)**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	18	2 328	628	123	83
704	Organization hotels and lodging houses, on membership basis	21	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	-	-	-	-	-
7397	Testing laboratories and facilities	3	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**181**	**159 487**	**40 045**	**7 368**	**3 588**
792	Producers, orchestras, and entertainers	33	11 845	4 616	1 327	751
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	18	6 538	2 285	642	265
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	15	5 307	2 331	685	466
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	35	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	8	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	27	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	26	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	105	44 623	18 516	3 939	1 963
7999 pt.	Fairs	8	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**199**	**131 920**	**65 995**	**14 261**	**5 334**
805	Nursing and personal care facilities	33	44 900	24 658	4 378	2 209
8051	Skilled nursing care facilities	8	18 980	8 902	2 087	1 018
8059	Nursing and personal care facilities, n.e.c.	25	25 920	15 756	2 291	1 191
808	Outpatient care facilities	98	49 845	23 970	6 155	1 809
809	Health and allied services, n.e.c.	68	37 175	17 367	3 728	1 316
81	**Legal aid societies and similar legal services**	**10**	**3 461**	**1 873**	**517**	**127**
823, 4, 9	**Selected educational services**	**42**	**6 391**	**3 289**	**825**	**356**
823	Libraries and information centers	8	648	276	72	39
824	Correspondence schools and vocational schools	11	837	283	71	44
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	10	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	23	4 906	2 730	682	273
83	**Social services**	**896**	**219 514**	**81 111**	**19 267**	**11 122**
835	Child day care services	189	17 458	10 584	2 567	1 862
832, 3, 6, 9	Other social services	707	202 056	70 527	16 700	9 261
832	Individual and family social services	286	54 664	25 184	5 883	3 560
833	Job training and vocational rehabilitation services	73	16 385	9 436	2 230	1 716
836	Residential care	121	31 556	14 553	3 467	1 808
839	Social services, n.e.c.	227	99 451	21 354	5 120	2 177
861, 2, 4, 9	**Selected membership organizations**	**1 096**	**170 920**	**60 680**	**14 692**	**6 383**
861	Business associations	233	44 939	16 682	4 400	1 182
864	Civic, social, and fraternal associations	577	76 231	26 265	6 149	3 668
862, 9	Other membership organizations	286	49 750	17 733	4 143	1 533
862	Professional membership organizations	97	23 211	8 458	2 047	547
869	Membership organizations, n.e.c.	189	26 539	9 275	2 096	986
892	**Noncommercial educational, scientific, and research organizations**	**16**	**16 362**	**6 450**	**1 451**	**319**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**2 483**	**(NC)**	**610 033**	**(NC)**	**(X)**	**263 223**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**39**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**4**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**181**	**(NC)**	**116 520**	**(NC)**	**(X)**	**40 045**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**199**	**174**	**130 034**	**60 691**	**114.3**	**65 995**	**32 625**	**102.3**
805	Nursing and personal care facilities	33	21	48 226	19 560	146.6	24 658	11 173	120.7
808	Outpatient care facilities	98	111	48 426	28 987	67.1	23 970	15 513	54.5
809	Health and allied services, n.e.c.	68	42	33 382	12 144	174.9	17 367	5 939	192.4
81	**Legal aid societies and similar legal services**	**10**	**5**	**3 438**	**1 245**	**176.1**	**1 873**	**591**	**216.9**
823, 4, 9	**Selected educational services**	**42**	**62**	**5 942**	**2 806**	**111.8**	**3 289**	**1 654**	**98.9**
83	**Social services**	**896**	**683**	**167 160**	**93 529**	**78.7**	**81 111**	**48 464**	**67.4**
835	Child day care services	189	163	17 136	9 917	72.8	10 584	6 263	69.0
832, 3, 6, 9	Other social services	707	520	150 024	83 612	79.4	70 527	42 201	67.1
861, 2, 4, 9	**Selected membership organizations**	**1 096**	**981**	**161 131**	**98 271**	**64.0**	**60 680**	**34 723**	**74.8**
861	Business associations	233	222	44 336	23 291	90.4	16 682	8 034	107.6
864	Civic, social, and fraternal associations	577	488	68 400	44 703	53.0	26 265	16 316	61.0
862, 9	Other membership organizations	286	271	48 395	30 277	59.8	17 733	10 373	71.0
892	**Noncommercial educational, scientific, and research organizations**	**16**	**23**	**15 002**	**7 149**	**109.8**	**6 450**	**3 726**	**73.1**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**289 578**	**26 165**	**245 684**	**22 199**	**9 579**	**11**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**881 144**	**44 450**	**643 757**	**32 475**	**11 161**	**20**
805, 8, 9	**Selected health services**	**662 915**	**24 732**	**653 437**	**24 376**	**12 373**	**27**
805	Nursing and personal care facilities	1 360 606	20 326	1 461 394	21 832	11 163	67
808	Outpatient care facilities	508 622	27 554	494 143	26 769	13 250	18
809	Health and allied services, n.e.c.	546 691	28 248	490 912	25 366	13 197	19
81	**Legal aid societies and similar legal services**	**346 100**	**27 252**	**343 600**	**27 071**	**14 748**	**13**
823, 4, 9	**Selected educational services**	**152 167**	**17 952**	**141 478**	**16 691**	**9 239**	**8**
83	**Social services**	**244 983**	**19 735**	**186 583**	**15 028**	**7 292**	**12**
835	Child day care services	92 370	9 376	90 667	9 203	5 684	10
832, 3, 6, 9	Other social services	285 793	21 818	212 198	16 200	7 615	13
861, 2, 4, 9	**Selected membership organizations**	**155 949**	**26 777**	**147 017**	**25 244**	**9 507**	**6**
861	Business associations	192 871	38 019	190 283	37 509	14 113	5
864	Civic, social, and fraternal associations	132 116	20 783	118 544	18 648	7 161	6
862, 9	Other membership organizations	173 951	32 453	169 213	31 569	11 568	5
892	**Noncommercial educational, scientific, and research organizations**	**1 022 625**	**51 292**	**937 625**	**47 028**	**20 219**	**20**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**784**	**103 499**	**43 123**	**10 274**	**5 744**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**7**	**430**	**161**	**22**	**20**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	7	430	161	22	20
704	Organization hotels and lodging houses, on membership basis	-	-	-	-	-
7391, 2, 7	**Research, testing, and consulting services**	-	-	-	-	-
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	-	-	-	-	-
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**48**	**(D)**	**(D)**	**(D)**	**(D)**
792	Producers, orchestras, and entertainers	4	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	2	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	4	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	1	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	3	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	3	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	37	8 771	3 311	649	402
7999 pt.	Fairs	3	349	90	15	17
805, 8, 9	**Selected health services**	**73**	**23 826**	**12 257**	**2 879**	**1 031**
805	Nursing and personal care facilities	12	4 996	2 700	629	342
8051	Skilled nursing care facilities	2	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	10	(D)	(D)	(D)	(D)
806	Outpatient care facilities	39	11 567	6 325	1 512	439
809	Health and allied services, n.e.c.	22	7 263	3 232	738	250
81	**Legal aid societies and similar legal services**	**6**	**1 677**	**860**	**249**	**82**
823, 4, 9	**Selected educational services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
823	Libraries and information centers	1	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	-	-	-	-	-
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	-	-	-	-	-
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	3	(D)	(D)	(D)	(D)
83	**Social services**	**297**	**42 050**	**18 025**	**4 454**	**3 018**
835	Child day care services	73	4 219	2 675	700	561
832, 3, 6, 9	Other social services	224	37 831	15 350	3 754	2 457
832	Individual and family social services	113	11 710	5 732	1 511	1 030
833	Job training and vocational rehabilitation services	24	4 339	2 534	592	427
836	Residential care	39	7 915	3 888	930	537
839	Social services, n.e.c.	48	13 867	3 196	721	463
861, 2, 4, 9	**Selected membership organizations**	**329**	**25 290**	**7 930**	**1 873**	**1 127**
861	Business associations	59	2 835	1 114	265	131
864	Civic, social, and fraternal associations	168	14 889	4 378	1 028	715
862, 9	Other membership organizations	102	7 566	2 438	580	281
862	Professional membership organizations	8	430	182	47	26
869	Membership organizations, n.e.c.	94	7 136	2 256	533	255
892	**Noncommercial educational, scientific, and research organizations**	-	-	-	-	-

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Tennessee					
	Tax-exempt service industries	**2 828**	**1 223 573**	**602 070**	**141 344**	**78 725**
7032	**Sporting and recreational camps**	**14**	**1 164**	**419**	**104**	**83**
704	**Organization hotels and lodging houses, on membership basis**	**30**	**1 270**	**273**	**84**	**69**
7391, 7	**Miscellaneous business services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	1	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	3	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**127**	**32 064**	**14 607**	**3 138**	**2 220**
792	Producers, orchestras, and entertainers	29	4 191	2 090	488	390
7922	Theatrical producers and miscellaneous theatrical services	17	1 868	773	146	90
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	12	2 323	1 317	342	300
7997	Membership sports and recreation clubs	98	27 873	12 517	2 648	1 830
80	**Health services**	**222**	**669 966**	**346 238**	**81 289**	**39 575**
805	Nursing and personal care facilities	21	19 560	11 173	2 479	1 835
8051	Skilled nursing care facilities	4	7 079	3 702	866	599
8059	Nursing and personal care facilities, n.e.c.	17	12 481	7 471	1 613	1 236
806	Hospitals	48	609 275	313 611	73 573	35 294
8062	General medical and surgical hospitals	41	578 640	297 333	69 652	33 589
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	5	(D)	(D)	(D)	(D)
808	Outpatient care facilities	111	28 987	15 513	3 768	1 726
Other 80	Other health and allied services, n.e.c.	42	12 144	5 939	1 469	720
81	**Legal aid societies and similar legal services**	**5**	**1 245**	**591**	**113**	**52**
82	**Educational services**	**182**	**272 240**	**134 754**	**31 856**	**19 886**
821	Elementary and secondary schools[1]	70	29 585	17 473	4 716	2 587
822	Colleges, universities, professional schools, and junior colleges	50	231 653	112 383	25 939	16 486
8221	Colleges, universities, and professional schools	43	225 475	109 347	25 158	16 056
8222	Junior colleges and technical institutes	7	6 178	3 036	781	430
823	Libraries and information centers	15	4 342	2 004	470	398
824	Correspondence schools and vocational schools	16	1 850	937	222	175
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	14	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	2	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	31	4 810	1 957	509	260
83	**Social services**	**683**	**93 529**	**48 464**	**11 048**	**9 002**
832	Individual and family social services	212	29 996	15 791	3 310	3 012
833	Job training and vocational rehabilitation services	54	8 041	4 390	1 032	1 065
835	Child day care services	163	9 917	6 263	1 539	1 467
836	Residential care	94	18 667	9 416	2 258	1 591
839	Social services, n.e.c.	160	26 908	12 604	2 909	1 867
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**36**	**8 233**	**2 221**	**475**	**337**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	22	3 393	1 212	273	160
7999 pt.	Museums, and botanical and zoological gardens (commercial)	14	2 840	1 009	202	177
86, ex. 866	**Membership organizations, except religious**	**1 445**	**130 200**	**47 153**	**11 594**	**7 802**
861	Business associations	222	23 291	8 034	2 168	920
862	Professional membership organizations	90	11 849	4 626	1 127	403
863	Labor unions and similar labor organizations	448	31 121	12 191	2 954	2 575
864	Civic, social, and fraternal associations	488	44 703	16 316	3 947	3 078
865	Political organizations	16	808	239	55	23
869	Membership organizations, n.e.c.	181	18 428	5 747	1 343	803
892	**Noncommercial educational, scientific, and research organizations**	**23**	**7 149**	**3 726**	**922**	**272**
4722, other 7, 89 ex. 892	**All other industries**	**57**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**7 167**	**2 593 690**	**974 170**	**227 665**	**102 154**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**155**	**22 689**	**5 836**	**1 315**	**820**
7011 pt.	Hotels	5	1 883	526	130	67
7032	Sporting and recreational camps	36	5 230	1 852	337	138
704	Organization hotels and lodging houses, on membership basis	114	15 576	3 458	848	615
7391, 2, 7	**Research, testing, and consulting services**	**32**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	9	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	15	5 107	2 415	533	112
7397	Testing laboratories and facilities	8	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**526**	**380 851**	**116 648**	**25 880**	**11 787**
792	Producers, orchestras, and entertainers	70	54 501	24 615	5 622	3 208
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	43	23 426	7 738	1 674	889
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	27	31 075	16 877	3 948	2 319
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	123	123 423	22 267	5 139	2 016
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	8	8 085	3 126	701	300
84	Noncommercial museums, art galleries, and botanical and zoological gardens	115	115 338	19 141	4 438	1 716
8411	Noncommercial museums and art galleries	109	113 931	18 721	4 328	1 684
8421	Noncommercial arboreta, botanical and zoological gardens	6	1 407	420	110	32
7997	Membership sports and recreation clubs	313	173 951	68 315	14 822	6 403
7999 pt.	Fairs	20	8 976	1 451	277	140
805, 8, 9	**Selected health services**	**445**	**335 639**	**170 395**	**38 731**	**18 576**
805	Nursing and personal care facilities	118	150 013	78 468	18 474	9 295
8051	Skilled nursing care facilities	45	83 027	42 161	9 914	5 038
8059	Nursing and personal care facilities, n.e.c.	73	66 986	36 307	8 560	4 257
808	Outpatient care facilities	194	76 215	36 032	8 048	2 638
809	Health and allied services, n.e.c.	133	109 411	55 895	12 209	6 643
81	**Legal aid societies and similar legal services**	**63**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**163**	**36 554**	**13 734**	**3 581**	**1 373**
823	Libraries and information centers	40	7 290	2 280	570	225
824	Correspondence schools and vocational schools	42	6 873	2 854	721	314
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	42	6 873	2 854	721	314
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	81	22 391	8 600	2 290	834
83	**Social services**	**2 350**	**859 430**	**320 140**	**77 106**	**42 143**
835	Child day care services	694	93 694	53 072	13 046	8 448
832, 3, 6, 9	Other social services	1 656	765 736	267 068	64 060	33 695
832	Individual and family social services	813	166 682	74 600	18 696	9 818
833	Job training and vocational rehabilitation services	178	140 698	71 599	16 621	10 373
836	Residential care	224	147 921	61 234	14 835	8 279
839	Social services, n.e.c.	441	310 435	59 635	13 908	5 225
861, 2, 4, 9	**Selected membership organizations**	**3 345**	**755 924**	**283 144**	**61 196**	**23 170**
861	Business associations	769	221 185	72 166	17 072	4 496
864	Civic, social, and fraternal associations	1 829	332 544	124 402	27 974	13 785
862, 9	Other membership organizations	747	202 195	66 576	16 150	4 889
862	Professional membership organizations	321	115 722	38 448	9 239	2 334
969	Membership organizations, n.e.c.	426	86 473	28 126	6 911	2 555
892	**Noncommercial educational, scientific, and research organizations**	**88**	**86 637**	**21 738**	**5 255**	**1 376**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**7 167**	**(NC)**	**2 220 003**	**(NC)**	**(X)**	**974 170**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**155**	**(NC)**	**21 424**	**(NC)**	**(X)**	**5 836**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**32**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**526**	**(NC)**	**272 160**	**(NC)**	**(X)**	**116 648**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**445**	**362**	**322 094**	**148 602**	**116.9**	**170 395**	**77 242**	**120.6**
805	Nursing and personal care facilities	118	78	146 511	65 344	124.2	78 468	34 567	127.0
808	Outpatient care facilities	194	154	71 491	40 609	76.0	36 032	20 403	76.6
809	Health and allied services, n.e.c.	133	130	104 092	42 549	144.6	55 895	22 272	151.0
81	**Legal aid societies and similar legal services**	**63**	**33**	**(D)**	**6 466**	**(D)**	**(D)**	**4 020**	**(D)**
823, 4, 9	**Selected educational services**	**163**	**150**	**32 366**	**20 954**	**54.5**	**13 734**	**9 431**	**45.6**
83	**Social services**	**2 350**	**1 847**	**685 315**	**367 959**	**86.2**	**320 140**	**179 960**	**77.9**
835	Child day care services	694	575	88 492	49 065	80.4	53 072	29 329	81.0
832, 3, 6, 9	Other social services	1 656	1 272	596 823	318 894	87.2	267 068	150 631	77.3
861, 2, 4, 9	**Selected membership organizations**	**3 345**	**2 978**	**673 956**	**324 411**	**107.7**	**263 144**	**123 354**	**113.3**
861	Business associations	769	715	204 085	97 154	110.1	72 166	36 099	99.9
864	Civic, social, and fraternal associations	1 829	1 648	298 190	144 189	106.8	124 402	56 004	122.1
862, 9	Other membership organizations	747	615	171 681	83 068	106.7	66 576	31 251	113.0
892	**Noncommercial educational, scientific, and research organizations**	**88**	**83**	**83 836**	**57 784**	**45.1**	**21 738**	**18 307**	**18.7**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**361 888**	**25 390**	**309 753**	**21 732**	**9 536**	**14**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**146 381**	**27 670**	**138 219**	**26 127**	**7 117**	**5**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**686 029**	**30 866**	**517 414**	**23 129**	**9 913**	**22**
805, 8, 9	**Selected health services**	**784 245**	**18 068**	**723 807**	**17 339**	**9 173**	**42**
805	Nursing and personal care facilities	1 271 297	16 139	1 241 619	15 762	8 442	79
808	Outpatient care facilities	392 861	28 991	368 510	27 100	13 659	14
809	Health and allied services, n.e.c.	822 639	16 470	782 647	15 669	8 414	50
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**224 258**	**26 623**	**198 564**	**23 573**	**10 003**	**8**
83	**Social services**	**365 715**	**20 393**	**291 623**	**16 262**	**7 587**	**18**
835	Child day care services	135 006	11 091	127 510	10 475	6 282	12
832, 3, 6, 9	Other social services	462 401	22 726	360 400	17 713	7 926	20
861, 2, 4, 9	**Selected membership organizations**	**225 986**	**32 625**	**201 482**	**29 087**	**11 357**	**7**
861	Business associations	267 627	49 196	265 390	45 393	16 051	6
864	Civic, social, and fraternal associations	181 817	24 124	163 034	21 631	9 024	8
862, 9	Other membership organizations	270 676	41 357	229 827	35 116	13 618	7
892	**Noncommercial educational, scientific, and research organizations**	**984 511**	**62 963**	**952 682**	**60 927**	**15 798**	**16**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 524**	**233 860**	**103 602**	**24 589**	**14 715**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**33**	**3 189**	**878**	**179**	**84**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	20	2 563	723	139	60
704	Organization hotels and lodging houses, on membership basis	12	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	-	-	-	-	-
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**133**	**19 382**	**6 258**	**1 306**	**803**
792	Producers, orchestras, and entertainers	1	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	1	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	-	-	-	-	-
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	29	1 793	375	73	50
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	1	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	28	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	28	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	100	16 749	5 792	1 216	735
7999 pt.	Fairs	3	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**100**	**46 114**	**22 938**	**5 372**	**2 881**
805	Nursing and personal care facilities	32	24 794	12 525	3 025	1 623
8051	Skilled nursing care facilities	8	8 718	4 405	1 096	555
8059	Nursing and personal care facilities, n.e.c.	24	16 076	8 120	1 929	1 068
808	Outpatient care facilities	44	9 951	4 471	961	396
809	Health and allied services, n.e.c.	24	11 369	5 942	1 386	862
81	**Legal aid societies and similar legal services**	**14**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**25**	**707**	**264**	**69**	**78**
823	Libraries and information centers	21	460	186	47	53
824	Correspondence schools and vocational schools	-	-	-	-	-
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	-	-	-	-	-
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	4	247	78	22	25
83	**Social services**	**482**	**109 096**	**53 239**	**12 983**	**6 335**
835	Child day care services	138	14 475	7 855	1 931	1 358
832, 3, 8, 9	Other social services	346	94 621	45 384	10 932	4 977
832	Individual and family social services	192	19 705	9 153	2 238	1 307
833	Job training and vocational rehabilitation services	33	25 637	13 971	3 436	1 518
836	Residential care	47	28 544	15 345	3 687	3 224
839	Social services, n.e.c.	74	20 735	6 915	1 571	929
861, 2, 4, 9	**Selected membership organizations**	**734**	**(D)**	**(D)**	**(D)**	**(D)**
861	Business associations	191	10 208	3 924	947	415
864	Civic, social, and fraternal associations	355	(D)	(D)	(D)	(D)
862, 9	Other membership organizations	188	14 179	4 479	1 089	526
862	Professional membership organizations	28	5 218	1 680	430	126
869	Membership organizations, n.e.c.	160	8 961	2 799	659	400
892	**Noncommercial educational, scientific, and research organizations**	**2**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Texas					
	Tax-exempt service industries	**7 448**	**2 976 158**	**1 427 135**	**340 619**	**193 412**
7032	**Sporting and recreational camps**	**19**	**1 851**	**719**	**149**	**106**
704	**Organization hotels and lodging houses, on membership basis**	**98**	**9 085**	**2 637**	**661**	**554**
7391, 7	**Miscellaneous business services**	**27**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	19	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	8	814	478	134	46
793, 7997	**Selected amusement and recreation services**	**387**	**130 199**	**53 457**	**12 048**	**7 667**
792	Producers, orchestras, and entertainers	62	25 530	13 019	3 009	1 758
7922	Theatrical producers and miscellaneous theatrical services	34	9 638	3 675	745	490
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	28	15 892	9 344	2 264	1 268
7997	Membership sports and recreation clubs	325	94 669	40 438	9 039	5 909
80	**Health services**	**535**	**1 467 873**	**748 967**	**177 957**	**94 143**
805	Nursing and personal care facilities	78	65 344	34 567	8 390	6 647
8051	Skilled nursing care facilities	35	28 670	15 298	3 662	3 104
8059	Nursing and personal care facilities, n.e.c.	43	36 674	19 269	4 728	3 543
806	Hospitals	173	1 319 371	669 755	159 387	80 547
8062	General medical and surgical hospitals	153	1 226 101	621 993	148 105	75 139
8063	Psychiatric hospitals	–	–	–	–	–
8069	Specialty hospitals, except psychiatric	20	93 270	47 762	11 192	5 408
808	Outpatient care facilities	154	40 609	20 403	4 816	2 346
Other 80	Other health and allied services, n.e.c.	130	42 549	22 272	5 364	4 603
81	**Legal aid societies and similar legal services**	**33**	**8 466**	**4 020**	**878**	**368**
82	**Educational services**	**297**	**447 115**	**224 152**	**54 941**	**31 379**
821	Elementary and secondary schools[1]	85	29 749	17 733	4 498	2 536
822	Colleges, universities, professional schools, and junior colleges	82	398 412	196 988	48 089	26 957
8221	Colleges, universities, and professional schools	57	391 353	194 731	47 574	26 197
8222	Junior colleges and technical institutes	5	5 059	2 257	515	760
823	Libraries and information centers	33	1 809	830	229	161
824	Correspondence schools and vocational schools	48	5 861	2 679	637	450
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	45	5 502	2 573	612	435
8243, 4	Data processing, business, and secretarial schools	4	359	102	25	15
829	Schools and educational services, n.e.c.	68	13 284	5 926	1 468	1 275
83	**Social services**	**1 847**	**387 959**	**179 980**	**41 078**	**31 146**
832	Individual and family social services	525	87 774	44 623	10 474	7 374
833	Job training and vocational rehabilitation services	126	52 405	29 119	6 514	5 336
835	Child day care services	575	49 065	29 329	7 139	6 726
836	Residential care	188	71 417	30 616	7 250	4 911
839	Social services, n.e.c.	433	107 298	46 273	9 701	6 799
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**114**	**18 803**	**8 368**	**1 995**	**1 276**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	95	14 332	6 531	1 559	933
7999 pt.	Museums, and botanical and zoological gardens (commercial)	19	4 271	1 835	436	343
86, ex. 866	**Membership organizations, except religious**	**3 834**	**396 830**	**185 521**	**38 500**	**21 916**
861	Business associations	715	97 154	36 099	8 862	3 484
862	Professional membership organizations	271	42 883	14 199	3 701	1 373
863	Labor unions and similar labor organizations	804	71 729	31 258	7 710	4 624
864	Civic, social, and fraternal associations	1 648	144 189	58 004	13 639	9 941
865	Political organizations	52	2 690	909	212	86
869	Membership organizations, n.e.c.	344	40 185	17 052	4 376	2 406
892	**Noncommercial educational, scientific, and research organizations**	**83**	**57 784**	**18 307**	**4 481**	**1 690**
4722, other 7, 89 ex. 892	**All other industries**	**172**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**647**	**190 540**	**84 884**	**15 136**	**6 986**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**17**	**(D)**	**(D)**	**(D)**	**(D)**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	5	223	42	9	12
704	Organization hotels and lodging houses, on membership basis	12	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**5**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	3	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**48**	**27 384**	**11 151**	**2 362**	**1 199**
792	Producers, orchestras, and entertainers	10	9 021	4 337	1 050	303
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	3	1 005	394	96	53
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	7	8 016	3 943	954	250
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	5	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	2	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	3	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	2	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	29	14 777	5 668	1 096	815
7999 pt.	Fairs	2	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**22**	**35 903**	**9 235**	**2 199**	**876**
805	Nursing and personal care facilities	9	6 401	3 270	809	467
8051	Skilled nursing care facilities	7	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	2	(D)	(D)	(D)	(D)
808	Outpatient care facilities	11	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	2	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**9**	**2 258**	**1 586**	**385**	**97**
823, 4, 9	**Selected educational services**	**15**	**5 050**	**1 787**	**451**	**170**
823	Libraries and information centers	2	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	4	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	4	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	9	3 435	984	255	85
83	**Social services**	**198**	**49 270**	**18 297**	**4 164**	**2 086**
835	Child day care services	37	4 186	2 083	477	374
832, 3, 6, 9	Other social services	161	45 384	16 214	3 687	1 712
832	Individual and family social services	68	19 901	7 442	1 740	559
833	Job training and vocational rehabilitation services	14	4 091	2 309	491	446
836	Residential care	24	4 537	2 097	465	245
839	Social services, n.e.c.	55	16 555	4 366	991	362
861, 2, 4, 9	**Selected membership organizations**	**327**	**57 936**	**17 546**	**4 261**	**2 168**
861	Business associations	83	13 203	4 201	948	284
864	Civic, social, and fraternal associations	186	30 233	9 082	2 245	1 566
862, 9	Other membership organizations	58	14 500	4 263	1 068	318
862	Professional membership organizations	26	5 555	2 301	596	136
869	Membership organizations, n.e.c.	32	8 945	1 962	472	182
892	**Noncommercial educational, scientific, and research organizations**	**8**	**3 210**	**1 136**	**284**	**96**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**647**	**(NC)**	**165 627**	**(NC)**	**(X)**	**64 884**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**17**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**5**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**48**	**(NC)**	**26 875**	**(NC)**	**(X)**	**11 151**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**22**	**25**	**29 980**	**6 184**	**388.4**	**9 235**	**3 356**	**175.2**
805	Nursing and personal care facilities	9	6	5 999	2 668	124.9	3 270	1 555	110.3
808	Outpatient care facilities	11	7	(D)	2 126	(D)	(D)	1 142	(D)
809	Health and allied services, n.e.c.	2	12	(D)	1 370	(D)	(D)	659	(D)
81	**Legal aid societies and similar legal services**	**9**	**4**	**2 774**	**(D)**	**(D)**	**1 586**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**15**	**20**	**5 223**	**(D)**	**(D)**	**1 787**	**(D)**	**(D)**
83	**Social services**	**198**	**137**	**39 481**	**17 087**	**131.1**	**18 297**	**8 155**	**124.4**
835	Child day care services	37	12	4 176	567	636.5	2 083	331	529.3
832, 3, 6, 9	Other social services	161	125	35 305	16 520	113.7	16 214	7 824	107.2
861, 2, 4, 9	**Selected membership organizations**	**327**	**294**	**50 045**	**34 632**	**44.5**	**17 546**	**10 969**	**60.0**
861	Business associations	83	76	12 544	8 804	42.5	4 201	2 352	78.6
864	Civic, social, and fraternal associations	186	162	24 784	16 843	47.1	9 062	6 205	46.4
862, 9	Other membership organizations	58	56	12 717	9 982	27.7	4 263	2 655	60.6
892	**Noncommercial educational, scientific, and research organizations**	**8**	**12**	**2 490**	**2 219**	**12.2**	**1 136**	**696**	**63.2**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**294 498**	**27 275**	**255 992**	**23 708**	**9 288**	**11**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**595 304**	**22 839**	**579 891**	**22 248**	**9 300**	**26**
805, 8, 9	**Selected health services**	**1 631 955**	**40 985**	**1 362 727**	**34 224**	**10 542**	**40**
805	Nursing and personal care facilities	711 222	13 707	666 556	12 846	7 002	52
808	Outpatient care facilities	(D)	(D)	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	(D)	(D)	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**250 889**	**23 278**	**308 222**	**28 598**	**18 351**	**11**
823, 4, 9	**Selected educational services**	**336 687**	**29 706**	**348 200**	**30 724**	**10 512**	**11**
83	**Social services**	**248 838**	**23 619**	**199 399**	**18 927**	**8 771**	**11**
835	Child day care services	113 135	11 193	112 885	11 166	5 570	10
832, 3, 6, 9	Other social services	280 025	26 334	219 286	20 622	9 471	11
861, 2, 4, 9	**Selected membership organizations**	**177 174**	**26 723**	**153 043**	**23 083**	**8 093**	**7**
861	Business associations	159 072	46 489	151 133	44 169	14 792	3
864	Civic, social, and fraternal associations	162 543	19 306	133 247	15 826	5 799	8
862, 9	Other membership organizations	250 000	45 597	219 259	39 991	13 406	5
892	**Noncommercial educational, scientific, and research organizations**	**401 250**	**33 438**	**311 250**	**25 938**	**11 833**	**12**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**118**	**17 477**	**6 350**	**1 485**	**939**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**7**	**(D)**	**(D)**	**(D)**	**(D)**
7391, 2, 7	**Research, testing, and consulting services**	**-**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**7**	**2 570**	**801**	**151**	**109**
805, 8, 9	**Selected health services**	**6**	**(D)**	**(D)**	**(D)**	**(D)**
805	Nursing and personal care facilities	3	(D)	(D)	(D)	(D)
808	Outpatient care facilities	3	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	-	-	-	-	-
81	**Legal aid societies and similar legal services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**6**	**2 330**	**1 104**	**276**	**126**
83	**Social services**	**33**	**4 337**	**1 249**	**304**	**169**
835	Child day care services	8	(D)	(D)	(D)	(D)
832, 3, 8, 9	Other social services	25	(D)	(D)	(D)	(D)
861, 2, 4, 9	**Selected membership organizations**	**57**	**5 573**	**1 507**	**347**	**292**
861	Business associations	15	(D)	(D)	(D)	(D)
864	Civic, social, and fraternal associations	36	3 978	1 058	237	230
862, 9	Other membership organizations	6	(D)	(D)	(D)	(D)
892	Noncommercial educational, scientific, and research organizations	-	-	-	-	-

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Utah					
	Tax-exempt service industries	**737**	**389 061**	**189 228**	**43 496**	**27 994**
7032	**Sporting and recreational camps**	**5**	**234**	**58**	**14**	**3**
704	**Organization hotels and lodging houses, on membership basis**	**15**	**1 827**	**368**	**101**	**191**
7391, 7	**Miscellaneous business services**	**10**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	8	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	2	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**33**	**11 922**	**5 952**	**1 244**	**839**
792	Producers, orchestras, and entertainers	8	4 031	2 361	559	221
7922	Theatrical producers and miscellaneous theatrical services	3	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	5	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	25	7 891	3 591	685	618
80	**Health services**	**30**	**155 189**	**78 633**	**17 500**	**10 615**
805	Nursing and personal care facilities	6	2 668	1 555	393	347
8051	Skilled nursing care facilities	4	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	2	(D)	(D)	(D)	(D)
806	Hospitals	14	149 025	75 277	16 669	10 054
8062	General medical and surgical hospitals	12	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	2	(D)	(D)	(D)	(D)
808	Outpatient care facilities	7	2 126	1 142	275	135
Other 80	Other health and allied services, n.e.c.	12	1 370	659	163	79
81	**Legal aid societies and similar legal services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
82	**Educational services**	**31**	**(D)**	**(D)**	**(D)**	**(D)**
821	Elementary and secondary schools[1]	8	505	292	83	51
822	Colleges, universities, professional schools, and junior colleges	3	(D)	(D)	(D)	(D)
8221	Colleges, universities, and professional schools	2	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	1	(D)	(D)	(D)	(D)
823	Libraries and information centers	2	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	5	937	381	96	54
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	5	937	381	86	54
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	13	1 007	396	114	70
83	**Social services**	**137**	**17 087**	**8 155**	**1 948**	**1 432**
832	Individual and family social services	58	6 986	3 253	727	425
833	Job training and vocational rehabilitation services	14	1 401	1 062	241	390
835	Child day care services	12	587	331	85	95
836	Residential care	12	1 313	579	139	90
839	Social services, n.e.c.	41	6 820	2 930	754	432
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**5**	**2 131**	**713**	**143**	**94**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	3	(D)	(D)	(D)	(D)
7999 pt.	Museums, and botanical and zoological gardens (commercial)	2	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	**423**	**42 509**	**14 475**	**3 583**	**2 584**
861	Business associations	78	8 804	2 352	578	265
862	Professional membership organizations	25	4 496	1 576	378	128
863	Labor unions and similar labor organizations	124	7 708	3 470	884	675
864	Civic, social, and fraternal associations	162	15 866	5 962	1 475	1 316
865	Political organizations	5	169	36	11	7
869	Membership organizations, n.e.c.	31	5 466	1 079	257	183
892	**Noncommercial educational, scientific, and research organizations**	**12**	**6 464**	**3 052**	**701**	**230**
4722, other 7, 89 ex. 892	**All other industries**	**23**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**772**	**144 392**	**65 409**	**15 322**	**7 354**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**24**	**2 569**	**723**	**83**	**43**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	15	2 247	664	68	28
704	Organization hotels and lodging houses, on membership basis	9	322	59	15	15
7391, 2, 7	**Research, testing, and consulting services**	**5**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	2	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	2	(D)	(D)	(D)	(D)
792, 7957, 7999 pt., 84	**Selected amusement, recreation, and related services**	**56**	**9 067**	**3 259**	**569**	**348**
792	Producers, orchestras, and entertainers	7	1 017	278	52	94
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	5	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	14	3 041	1 598	311	149
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	5	1 950	1 171	217	100
84	Noncommercial museums, art galleries, and botanical and zoological gardens	9	1 091	427	94	49
8411	Noncommercial museums and art galleries	9	1 091	427	94	49
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	33	3 674	1 209	201	95
7999 pt.	Fairs	4	1 335	174	5	10
805, 8, 9	**Selected health services**	**85**	**33 454**	**17 510**	**4 249**	**2 027**
805	Nursing and personal care facilities	17	8 454	4 585	1 042	653
8051	Skilled nursing care facilities	6	3 671	2 119	481	320
8059	Nursing and personal care facilities, n.e.c.	11	4 783	2 466	561	333
808	Outpatient care facilities	41	9 738	5 090	1 303	441
809	Health and allied services, n.e.c.	27	15 262	7 835	1 904	933
81	**Legal aid societies and similar legal services**	**10**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**59**	**12 833**	**3 928**	**944**	**482**
823	Libraries and information centers	39	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	1	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	19	11 405	3 195	762	308
83	**Social services**	**263**	**50 652**	**24 509**	**5 828**	**2 927**
835	Child day care services	71	3 399	2 252	540	407
832, 3, 6, 9	Other social services	192	47 253	22 257	5 288	2 520
832	Individual and family social services	75	12 910	6 228	1 541	710
833	Job training and vocational rehabilitation services	14	7 125	3 826	878	466
836	Residential care	51	16 952	9 025	2 164	1 065
839	Social services, n.e.c.	52	10 266	3 178	705	279
861, 2, 4, 9	**Selected membership organizations**	**257**	**26 284**	**8 387**	**1 967**	**1 103**
861	Business associations	51	7 067	2 078	485	158
864	Civic, social, and fraternal associations	160	13 207	4 199	979	700
862, 9	Other membership organizations	46	6 010	2 090	503	245
862	Professional membership organizations	12	1 427	498	113	56
869	Membership organizations, n.e.c.	34	4 583	1 592	390	189
892	**Noncommercial educational, scientific, and research organizations**	**11**	**2 437**	**1 194**	**293**	**85**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**772**	**(NC)**	**138 409**	**(NC)**	**(X)**	**65 409**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**24**	**(NC)**	**2 426**	**(NC)**	**(X)**	**723**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**5**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**58**	**(NC)**	**8 760**	**(NC)**	**(X)**	**3 259**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**85**	**98**	**32 644**	**20 247**	**61.2**	**17 510**	**11 796**	**48.4**
805	Nursing and personal care facilities	17	22	7 996	5 218	53.2	4 585	2 759	66.2
808	Outpatient care facilities	41	39	9 697	8 314	16.6	5 090	5 006	1.7
809	Health and allied services, n.e.c.	27	37	14 951	6 715	122.7	7 835	4 031	94.4
81	**Legal aid societies and similar legal services**	**10**	**10**	**(D)**	**1 422**	**(D)**	**(D)**	**794**	**(D)**
823, 4, 9	**Selected educational services**	**59**	**52**	**12 727**	**7 519**	**69.3**	**3 928**	**2 333**	**68.4**
83	**Social services**	**263**	**222**	**47 798**	**27 354**	**74.7**	**24 509**	**17 774**	**37.9**
835	Child day care services	71	70	3 624	3 394	6.8	2 252	2 090	7.8
832, 3, 6, 9	Other social services	192	152	44 174	23 960	84.4	22 257	15 684	41.9
861, 2, 4, 9	**Selected membership organizations**	**257**	**230**	**24 689**	**(D)**	**(D)**	**8 367**	**(D)**	**(D)**
861	Business associations	51	43	6 317	3 348	88.7	2 078	1 254	65.7
864	Civic, social, and fraternal associations	160	143	12 445	7 697	61.7	4 199	2 476	69.6
862, 9	Other membership organizations	46	44	5 927	(D)	(D)	2 090	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	**11**	**13**	**2 632**	**1 672**	**57.4**	**1 194**	**736**	**62.2**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**187 036**	**19 634**	**179 286**	**18 821**	**8 894**	**10**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**107 042**	**59 744**	**101 083**	**56 419**	**16 814**	**2**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**156 328**	**26 055**	**151 034**	**25 172**	**9 365**	**6**
805, 8, 9	**Selected health services**	**393 576**	**16 504**	**384 047**	**16 105**	**8 638**	**24**
805	Nursing and personal care facilities	497 294	12 946	470 353	12 245	7 021	38
808	Outpatient care facilities	237 512	22 082	236 512	21 989	11 542	11
809	Health and allied services, n.e.c.	565 259	16 356	553 741	16 025	8 398	35
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**217 508**	**26 624**	**215 712**	**26 405**	**8 149**	**8**
83	**Social services**	**192 593**	**17 305**	**181 741**	**16 330**	**8 373**	**11**
835	Child day care services	47 873	8 351	51 042	8 904	5 533	6
832, 3, 6, 9	Other social services	246 109	18 751	230 073	17 529	8 832	13
861, 2, 4, 9	**Selected membership organizations**	**102 272**	**23 830**	**96 066**	**22 383**	**7 586**	**4**
861	Business associations	138 569	44 728	123 863	39 981	13 152	3
864	Civic, social, and fraternal associations	82 544	18 867	77 781	17 779	5 999	4
862, 9	Other membership organizations	130 652	24 531	128 848	24 192	8 531	5
892	**Noncommercial educational, scientific, and research organizations**	**221 545**	**28 671**	**239 273**	**30 965**	**14 047**	**8**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**624**	**106 335**	**45 845**	**10 633**	**5 333**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**12**	**1 988**	**603**	**59**	**23**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	12	1 988	603	59	23
704	Organization hotels and lodging houses, on membership basis	-	-	-	-	-
7391, 2, 7	**Research, testing, and consulting services**	**4**	**684**	**310**	**74**	**28**
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	2	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**48**	**6 246**	**2 016**	**363**	**183**
792	Producers, orchestras, and entertainers	5	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	1	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	4	375	112	27	16
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	12	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	4	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	8	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	8	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	28	3 370	1 113	194	91
7999 pt.	Fairs	3	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**74**	**24 936**	**13 807**	**3 293**	**1 602**
805	Nursing and personal care facilities	14	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	6	3 671	2 119	481	320
8059	Nursing and personal care facilities, n.e.c.	8	(D)	(D)	(D)	(D)
808	Outpatient care facilities	36	8 099	4 417	1 140	393
809	Health and allied services, n.e.c.	24	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**9**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**54**	**12 580**	**3 817**	**916**	**462**
823	Libraries and information centers	38	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	-	-	-	-	-
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	-	-	-	-	-
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	16	(D)	(D)	(D)	(D)
83	**Social services**	**210**	**38 101**	**17 580**	**4 117**	**2 081**
835	Child day care services	59	2 738	1 896	447	330
832, 3, 6, 9	Other social services	151	33 363	15 684	3 670	1 751
832	Individual and family social services	63	(D)	(D)	(D)	(D)
833	Job training and vocational rehabilitation services	12	(D)	(D)	(D)	(D)
836	Residential care	38	9 808	4 928	1 175	557
839	Social services, n.e.c.	38	6 803	2 316	528	203
861, 2, 4, 9	**Selected membership organizations**	**206**	**21 917**	**8 654**	**1 569**	**867**
861	Business associations	43	6 206	1 791	428	139
864	Civic, social, and fraternal associations	125	10 552	3 155	728	531
862, 9	Other membership organizations	38	5 159	1 708	413	197
862	Professional membership organizations	8	848	227	48	20
869	Membership organizations, n.e.c.	30	4 311	1 481	365	177
892	**Noncommercial educational, scientific, and research organizations**	**7**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Vermont					
	Tax-exempt service industries	**843**	**258 003**	**133 581**	**31 634**	**20 190**
7032	**Sporting and recreational camps**	**12**	**1 067**	**374**	**77**	**31**
704	**Organization hotels and lodging houses, on membership basis**	**13**	**468**	**93**	**29**	**23**
7391, 7	**Miscellaneous business services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	-	-	-	-	-
7397	Commercial testing laboratories	1	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**33**	**2 703**	**1 014**	**122**	**71**
792	Producers, orchestras, and entertainers	6	765	230	47	21
7922	Theatrical producers and miscellaneous theatrical services	3	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	27	1 938	784	75	50
80	**Health services**	**116**	**120 628**	**64 885**	**15 700**	**8 514**
805	Nursing and personal care facilities	22	5 218	2 759	667	528
8051	Skilled nursing care facilities	6	2 044	1 140	265	203
8059	Nursing and personal care facilities, n.e.c.	16	3 174	1 619	402	325
806	Hospitals	18	100 381	53 069	12 823	6 784
8062	General medical and surgical hospitals	17	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	1	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	-	-	-	-	-
808	Outpatient care facilities	39	8 314	5 006	1 212	612
Other 80	Other health and allied services, n.e.c.	37	6 715	4 031	993	590
81	**Legal aid societies and similar legal services**	**10**	**1 422**	**794**	**188**	**78**
82	**Educational services**	**119**	**82 599**	**40 782**	**9 787**	**6 840**
821	Elementary and secondary schools[1]	47	9 245	5 239	1 334	749
822	Colleges, universities, professional schools, and junior colleges	20	65 835	33 210	7 918	5 740
8221	Colleges, universities, and professional schools	17	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	3	(D)	(D)	(D)	(D)
823	Libraries and information centers	36	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	2	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	14	(D)	(D)	(D)	(D)
83	**Social services**	**222**	**27 354**	**17 774**	**3 774**	**3 145**
832	Individual and family social services	38	3 616	1 973	491	304
833	Job training and vocational rehabilitation services	28	(D)	(D)	(D)	(D)
835	Child day care services	70	3 394	2 090	560	482
836	Residential care	40	6 922	3 500	859	628
839	Social services, n.e.c.	46	(D)	(D)	(D)	(D)
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**16**	**1 600**	**915**	**191**	**100**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	12	(D)	(D)	(D)	(D)
7999 pt.	Museums, and botanical and zoological gardens (commercial)	4	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	**268**	**16 199**	**5 503**	**1 423**	**1 211**
861	Business associations	43	3 348	1 254	324	166
862	Professional membership organizations	12	879	290	71	30
863	Labor unions and similar labor organizations	36	1 768	682	180	221
864	Civic, social, and fraternal associations	143	7 697	2 476	629	511
865	Political organizations	2	(D)	(D)	(D)	(D)
869	Membership organizations, n.e.c.	32	(D)	(D)	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	**13**	**1 672**	**736**	**180**	**96**
4722, other 7, 89 ex. 892	**All other industries**	**20**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**3 145**	**1 552 157**	**513 264**	**118 683**	**43 919**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**38**	**3 296**	**1 108**	**138**	**117**
7011 pt.	Hotels	-	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	19	2 178	932	83	85
704	Organization hotels and lodging houses, on membership basis	19	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**21**	**66 834**	**36 737**	**8 807**	**1 280**
7391	Research and development laboratories	7	36 969	19 370	4 448	685
7392	Management, consulting, and public relations services	11	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	3	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**282**	**122 843**	**48 773**	**9 917**	**4 486**
792	Producers, orchestras, and entertainers	26	12 218	4 451	891	676
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	13	8 405	2 857	451	271
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	13	3 813	1 594	440	405
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	53	33 894	17 411	3 645	904
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	12	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	41	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	40	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	195	73 963	26 424	5 237	2 877
7999 pt.	Fairs	8	2 768	487	84	29
805, 8, 9	**Selected health services**	**128**	**135 411**	**46 978**	**11 279**	**5 174**
805	Nursing and personal care facilities	37	58 145	30 055	7 338	3 712
8051	Skilled nursing care facilities	7	21 931	11 545	2 638	1 371
8059	Nursing and personal care facilities, n.e.c.	30	36 214	18 510	4 700	2 341
808	Outpatient care facilities	65	62 384	10 919	2 549	916
809	Health and allied services, n.e.c.	26	14 882	6 004	1 392	546
81	**Legal aid societies and similar legal services**	**42**	**6 829**	**4 299**	**1 062**	**298**
823, 4, 9	**Selected educational services**	**85**	**29 209**	**8 438**	**2 013**	**899**
823	Libraries and information centers	22	1 194	426	105	109
824	Correspondence schools and vocational schools	7	1 630	448	91	86
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	7	1 630	448	91	86
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	56	26 385	7 564	1 817	704
83	**Social services**	**1 008**	**423 333**	**131 569**	**30 582**	**15 384**
835	Child day care services	275	23 100	13 354	3 229	2 459
832, 3, 6, 9	Other social services	733	400 233	118 215	27 353	12 925
832	Individual and family social services	325	113 886	33 385	8 048	3 046
833	Job training and vocational rehabilitation services	75	31 832	18 497	3 926	3 417
836	Residential care	120	60 585	25 293	5 866	3 039
839	Social services, n.e.c.	213	193 930	41 040	9 513	3 423
861, 2, 4, 9	**Selected membership organizations**	**1 483**	**629 485**	**177 922**	**41 972**	**13 744**
861	Business associations	385	253 388	72 597	17 476	3 487
864	Civic, social, and fraternal associations	699	123 552	36 591	8 339	5 833
862, 9	Other membership organizations	399	252 525	68 634	16 157	4 424
862	Professional membership organizations	160	119 699	30 871	6 902	1 677
869	Membership organizations, n.e.c.	239	132 826	37 763	9 255	2 747
892	**Noncommercial educational, scientific, and research organizations**	**58**	**134 937**	**57 540**	**12 913**	**2 537**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**3 145**	**(NC)**	**1 374 296**	**(NC)**	**(X)**	**513 264**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**38**	**(NC)**	**2 914**	**(NC)**	**(X)**	**1 108**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**21**	**(NC)**	**62 934**	**(NC)**	**(X)**	**36 737**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**282**	**(NC)**	**119 610**	**(NC)**	**(X)**	**48 773**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**128**	**118**	**113 049**	**45 658**	**147.6**	**46 978**	**23 855**	**96.9**
805	Nursing and personal care facilities	37	27	53 986	27 791	94.3	30 055	15 188	97.9
808	Outpatient care facilities	65	55	45 246	24 790	82.5	10 919	4 991	118.8
809	Health and allied services, n.e.c.	26	36	13 817	7 287	89.6	6 004	3 676	63.3
81	**Legal aid societies and similar legal services**	**42**	**18**	**7 167**	**1 674**	**328.1**	**4 299**	**1 158**	**271.2**
823, 4, 9	**Selected educational services**	**85**	**74**	**26 122**	**11 505**	**127.0**	**8 438**	**5 088**	**65.8**
83	**Social services**	**1 008**	**840**	**343 284**	**197 613**	**73.7**	**131 569**	**68 714**	**91.5**
835	Child day care services	275	247	21 554	12 052	78.8	13 354	7 629	75.0
832, 3, 6, 9	Other social services	733	593	321 730	155 323	107.1	118 215	61 085	93.5
861, 2, 4, 9	**Selected membership organizations**	**1 483**	**1 319**	**566 139**	**265 511**	**113.2**	**177 822**	**78 715**	**125.9**
861	Business associations	385	326	237 280	125 285	89.4	72 597	32 628	122.5
864	Civic, social, and fraternal associations	699	663	103 663	60 207	72.2	36 591	21 044	73.9
862, 9	Other membership organizations	399	330	225 196	80 019	181.4	68 634	25 043	174.1
892	**Noncommercial educational, scientific, and research organizations**	**58**	**44**	**133 077**	**56 709**	**134.7**	**57 540**	**31 229**	**84.3**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**493 532**	**35 341**	**436 978**	**31 292**	**11 687**	**14**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**86 737**	**28 171**	**76 684**	**24 906**	**9 470**	**3**
7391, 2, 7	**Research, testing, and consulting services**	**3 182 571**	**52 214**	**2 996 857**	**49 167**	**28 701**	**61**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**435 613**	**27 384**	**424 149**	**26 663**	**10 872**	**16**
805, 8, 9	**Selected health services**	**1 057 898**	**26 171**	**883 195**	**21 849**	**9 080**	**40**
805	Nursing and personal care facilities	1 571 486	15 664	1 459 081	14 544	8 097	100
808	Outpatient care facilities	959 754	68 105	696 092	49 395	11 920	14
809	Health and allied services, n.e.c.	572 385	27 256	531 423	25 306	10 996	21
81	**Legal aid societies and similar legal services**	**162 595**	**22 916**	**170 643**	**24 050**	**14 426**	**7**
823, 4, 9	**Selected educational services**	**343 635**	**32 491**	**307 318**	**29 057**	**9 386**	**11**
83	**Social services**	**419 973**	**27 518**	**340 560**	**22 314**	**8 552**	**15**
835	Child day care services	* 84 000	9 394	78 378	8 765	5 431	9
832, 3, 6, 9	Other social services	546 020	30 966	438 922	24 892	9 146	18
861, 2, 4, 9	**Selected membership organizations**	**424 454**	**45 799**	**381 753**	**41 192**	**12 938**	**9**
861	Business associations	658 151	72 666	616 312	68 047	20 819	9
864	Civic, social, and fraternal associations	176 755	21 182	148 302	17 772	6 273	8
862, 9	Other membership organizations	632 895	57 081	564 401	50 903	15 514	11
892	**Noncommercial educational, scientific, and research organizations**	**2 326 500**	**53 188**	**2 294 431**	**52 454**	**22 680**	**44**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**776**	**129 475**	**52 651**	**11 875**	**7 132**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**18**	**1 779**	**618**	**59**	**32**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	9	1 133	535	29	17
704	Organization hotels and lodging houses, on membership basis	9	646	83	30	15
7391, 2, 7	**Research, testing, and consulting services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	-	-	-	-	-
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**78**	**15 516**	**5 559**	**1 053**	**613**
792	Producers, orchestras, and entertainers	2	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	-	-	-	-	-
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	9	1 259	459	127	76
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	2	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	7	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	7	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	61	13 431	4 971	911	524
7999 pt.	Fairs	6	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**37**	**24 315**	**11 249**	**2 736**	**1 318**
805	Nursing and personal care facilities	12	14 145	6 988	1 747	919
8051	Skilled nursing care facilities	-	-	-	-	-
8059	Nursing and personal care facilities, n.e.c.	12	14 145	6 988	1 747	919
808	Outpatient care facilities	20	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	5	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**18**	**2 091**	**1 428**	**370**	**108**
823, 4, 9	**Selected educational services**	**25**	**4 808**	**1 249**	**278**	**187**
823	Libraries and information centers	14	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	1	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	10	3 520	976	213	118
83	**Social services**	**264**	**40 512**	**19 884**	**4 418**	**3 246**
835	Child day care services	54	2 797	1 624	381	282
832, 3, 6, 9	Other social services	210	37 715	18 260	4 037	2 964
832	Individual and family social services	102	9 816	4 365	1 030	589
833	Job training and vocational rehabilitation services	26	9 438	5 988	1 265	1 372
836	Residential care	28	8 335	3 901	883	517
839	Social services, n.e.c.	54	10 126	4 006	859	486
861, 2, 4, 9	**Selected membership organizations**	**327**	**37 129**	**11 087**	**2 558**	**1 551**
861	Business associations	62	5 154	1 933	471	172
864	Civic, social, and fraternal associations	167	22 959	5 947	1 341	1 004
862, 9	Other membership organizations	98	9 018	3 207	744	375
862	Professional membership organizations	12	1 043	357	84	30
869	Membership organizations, n.e.c.	86	7 973	2 850	660	345
892	**Noncommercial educational, scientific, and research organizations**	**8**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Virginia					
	Tax-exempt service industries	**3 457**	**1 512 538**	**697 613**	**166 294**	**90 396**
7032	**Sporting and recreational camps**	**17**	**1 965**	**924**	**189**	**87**
704	**Organization hotels and lodging houses, on membership basis**	**29**	**1 751**	**402**	**118**	**87**
7391, 7	**Miscellaneous business services**	**12**	**4 659**	**2 353**	**585**	**162**
7391	Commercial research and development laboratories	8	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	4	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**223**	**50 444**	**20 110**	**4 010**	**2 852**
792	Producers, orchestras, and entertainers	16	5 011	1 882	252	218
7922	Theatrical producers and miscellaneous theatrical services	9	4 226	1 544	164	81
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	7	785	338	88	137
7997	Membership sports and recreation clubs	207	45 433	18 228	3 758	2 634
80	**Health services**	**196**	**713 138**	**356 554**	**84 818**	**44 969**
805	Nursing and personal care facilities	27	27 791	15 188	3 502	2 795
8051	Skilled nursing care facilities	9	14 204	8 175	1 882	1 469
8059	Nursing and personal care facilities, n.e.c.	18	13 587	7 013	1 620	1 326
806	Hospitals	78	667 477	332 699	79 299	41 238
8062	General medical and surgical hospitals	72	645 327	321 137	76 637	39 854
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	4	(D)	(D)	(D)	(D)
808	Outpatient care facilities	55	10 580	4 991	1 231	579
Other 80	Other health and allied services, n.e.c.	36	7 287	3 676	786	357
81	**Legal aid societies and similar legal services**	**18**	**1 674**	**1 159**	**252**	**99**
82	**Educational services**	**224**	**190 480**	**95 667**	**23 993**	**14 759**
821	Elementary and secondary schools[1]	119	40 786	23 443	6 057	3 684
822	Colleges, universities, professional schools, and junior colleges	31	138 169	67 136	16 860	10 253
8221	Colleges, universities, and professional schools	29	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	2	(D)	(D)	(D)	(D)
823	Libraries and information centers	23	638	310	84	108
824	Correspondence schools and vocational schools	11	1 325	501	126	83
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	11	1 325	501	126	83
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	40	9 542	4 277	966	631
83	**Social services**	**840**	**167 375**	**68 714**	**15 933**	**12 177**
832	Individual and family social services	237	35 195	16 951	3 917	2 359
833	Job training and vocational rehabilitation services	74	13 973	9 095	1 972	2 617
835	Child day care services	247	12 052	7 629	1 923	1 960
836	Residential care	114	33 005	15 263	3 623	2 703
839	Social services, n.e.c.	168	73 150	19 776	4 498	2 538
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**55**	**18 656**	**8 209**	**2 004**	**983**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	47	3 955	1 860	476	345
7999 pt.	Museums, and botanical and zoological gardens (commercial)	8	14 701	6 349	1 528	618
86, ex. 866	**Membership organizations, except religious**	**1 715**	**296 038**	**89 724**	**21 559**	**11 114**
861	Business associations	326	125 285	32 628	7 778	2 442
862	Professional membership organizations	132	29 638	9 212	2 270	744
863	Labor unions and similar labor organizations	368	22 931	9 362	2 309	2 173
864	Civic, social, and fraternal associations	663	60 207	21 044	5 009	3 847
865	Political organizations	28	7 586	1 647	417	229
869	Membership organizations, n.e.c.	198	50 381	15 831	3 776	1 679
892	**Noncommercial educational, scientific, and research organizations**	**44**	**17 209**	**8 378**	**1 867**	**747**
4722, other 7, 89 ex. 892	**All other industries**	**84**	**78 080**	**45 420**	**10 968**	**2 390**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**3 349**	**1 108 072**	**483 001**	**107 711**	**47 850**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**139**	**13 985**	**4 398**	**983**	**644**
7011 pt.	Hotels	7	1 716	845	203	143
7032	Sporting and recreational camps	40	5 805	2 201	419	220
704	Organization hotels and lodging houses, on membership basis	92	6 464	1 352	361	281
7391, 2, 7	**Research, testing, and consulting services**	**12**	**4 254**	**2 394**	**518**	**134**
7391	Research and development laboratories	3	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	6	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**229**	**103 740**	**43 092**	**9 239**	**4 062**
792	Producers, orchestras, and entertainers	39	26 360	10 055	2 591	1 057
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	18	17 786	4 951	1 399	482
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	21	8 574	5 104	1 192	575
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	30	10 557	4 448	1 053	431
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	4	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	26	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	24	7 792	3 103	746	291
8421	Noncommercial arboreta, botanical and zoological gardens	2	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	152	58 231	26 619	5 388	2 435
7999 pt.	Pairs	8	6 592	1 970	207	139
805, 8, 9	**Selected health services**	**195**	**315 750**	**158 624**	**36 675**	**11 788**
805	Nursing and personal care facilities	42	77 825	40 282	9 696	4 191
8051	Skilled nursing care facilities	35	73 714	38 126	9 162	3 991
8059	Nursing and personal care facilities, n.e.c.	7	4 111	2 156	534	200
808	Outpatient care facilities	110	138 671	96 158	21 796	5 607
809	Health and allied services, n.e.c.	43	39 254	22 184	5 183	1 990
81	**Legal aid societies and similar legal services**	**12**	**4 906**	**3 723**	**905**	**210**
823, 4, 9	**Selected educational services**	**84**	**11 753**	**4 658**	**1 152**	**395**
823	Libraries and information centers	6	222	99	28	18
824	Correspondence schools and vocational schools	24	5 689	1 998	510	106
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	23	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	54	5 842	2 561	614	271
83	**Social services**	**1 294**	**372 064**	**153 896**	**36 040**	**19 622**
835	Child day care services	393	24 447	14 162	3 442	2 523
832, 3, 6, 9	Other social services	901	347 617	139 734	32 598	17 099
832	Individual and family social services	415	119 902	52 333	12 033	5 592
833	Job training and vocational rehabilitation services	125	60 711	35 847	8 347	5 787
836	Residential care	149	57 778	29 100	6 860	3 437
839	Social services, n.e.c.	212	109 226	22 454	5 358	2 283
861, 2, 4, 9	**Selected membership organizations**	**1 353**	**269 935**	**87 268**	**20 959**	**14 596**
861	Business associations	259	57 187	18 826	4 687	1 414
864	Civic, social, and fraternal associations	843	147 110	46 524	11 088	7 515
862, 9	Other membership organizations	251	65 638	21 918	5 184	1 667
862	Professional membership organizations	105	35 405	10 445	2 373	555
869	Membership organizations, n.e.c.	146	30 233	11 473	2 811	1 112
892	**Noncommercial educational, scientific, and research organizations**	**31**	**11 685**	**4 948**	**1 240**	**399**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**3 349**	**(NC)**	**1 007 120**	**(NC)**	**(X)**	**463 001**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**139**	**(NC)**	**14 368**	**(NC)**	**(X)**	**4 398**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**12**	**(NC)**	**4 239**	**(NC)**	**(X)**	**2 394**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**229**	**(NC)**	**100 955**	**(NC)**	**(X)**	**43 092**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**195**	**190**	**295 619**	**132 985**	**122.3**	**158 624**	**68 993**	**129.9**
805	Nursing and personal care facilities	42	34	76 457	33 174	130.5	40 282	18 062	123.0
808	Outpatient care facilities	110	119	162 371	61 428	124.0	96 158	40 491	137.5
809	Health and allied services, n.e.c.	43	37	36 791	18 383	100.1	22 184	10 440	112.5
81	**Legal aid societies and similar legal services**	**12**	**35**	**5 633**	**6 307**	**-12.3**	**3 723**	**4 429**	**-16.0**
823, 4, 9	**Selected educational services**	**84**	**59**	**11 509**	**6 964**	**65.3**	**4 658**	**2 636**	**76.7**
83	**Social services**	**1 294**	**1 051**	**322 621**	**158 905**	**103.0**	**153 896**	**82 742**	**86.0**
835	Child day care services	393	336	24 018	11 191	114.6	14 162	6 883	105.8
832, 3, 6, 9	Other social services	901	715	298 603	147 714	102.1	139 734	75 859	84.2
861, 2, 4, 9	**Selected membership organizations**	**1 353**	**1 193**	**240 951**	**145 346**	**84.6**	**87 268**	**54 723**	**59.5**
861	Business associations	259	236	50 695	31 992	58.5	15 826	11 243	67.4
864	Civic, social, and fraternal associations	843	746	130 903	83 731	56.3	46 574	31 280	48.7
862, 9	Other membership organizations	251	211	59 353	30 623	93.8	21 918	12 200	79.7
892	**Noncommercial educational, scientific, and research organizations**	**31**	**35**	**11 32:**	**6 165**	**38.7**	**4 948**	**3 339**	**48.0**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**330 867**	**23 157**	**300 723**	**21 047**	**9 676**	**14**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**100 612**	**21 716**	**103 367**	**22 311**	**6 829**	**5**
7391, 2, 7	**Research, testing, and consulting services**	**354 500**	**31 746**	**353 250**	**31 634**	**17 366**	**11**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**453 013**	**25 539**	**440 852**	**24 854**	**10 609**	**18**
805, 8, 9	**Selected health services**	**1 619 231**	**26 786**	**1 515 995**	**25 078**	**13 456**	**60**
805	Nursing and personal care facilities	1 852 976	18 570	1 820 405	18 243	9 612	100
808	Outpatient care facilities	1 806 100	35 433	1 657 918	32 526	17 150	51
809	Health and allied services, n.e.c.	912 884	19 726	855 605	18 486	11 148	46
81	**Legal aid societies and similar legal services**	**408 833**	**23 362**	**461 083**	**26 348**	**17 729**	**18**
823, 4, 9	**Selected educational services**	**139 917**	**29 754**	**137 012**	**29 137**	**11 792**	**5**
83	**Social services**	**287 530**	**18 962**	**249 321**	**16 442**	**7 843**	**15**
835	Child day care services	62 206	9 690	61 115	9 520	5 613	6
832, 3, 6, 9	Other social services	385 812	20 330	331 413	17 463	8 172	19
861, 2, 4, 9	**Selected membership organizations**	**199 508**	**25 475**	**178 086**	**22 740**	**8 236**	**8**
861	Business associations	220 799	40 443	195 734	35 852	13 314	5
864	Civic, social, and fraternal associations	174 508	19 576	155 282	17 419	6 191	9
862, 9	Other membership organizations	261 506	39 375	236 456	35 605	13 148	7
892	**Noncommercial educational, scientific, and research organizations**	**376 935**	**29 286**	**365 323**	**28 383**	**12 401**	**13**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**775**	**110 884**	**48 880**	**11 400**	**7 757**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**56**	**4 233**	**1 277**	**298**	**214**
7011 pt.	Hotels	2	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	14	2 186	886	183	104
704	Organization hotels and lodging houses, on membership basis	40	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**49**	**6 572**	**2 563**	**516**	**299**
792	Producers, orchestras, and entertainers	4	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	1	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	5	299	155	31	25
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	2	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	3	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	3	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	38	5 820	2 284	462	265
7999 pt.	Fairs	2	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**40**	**18 556**	**11 160**	**2 596**	**1 227**
805	Nursing and personal care facilities	4	5 841	2 906	668	316
8051	Skilled nursing care facilities	3	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	(D)
808	Outpatient care facilities	26	6 203	3 885	916	277
809	Health and allied services, n.e.c.	10	6 512	4 369	1 012	634
81	**Legal aid societies and similar legal services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**10**	**(D)**	**(D)**	**(D)**	**(D)**
823	Libraries and information centers	1	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	4	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	4	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	5	(D)	(D)	(D)	(D)
83	**Social services**	**291**	**41 622**	**21 311**	**4 897**	**3 728**
835	Child day care services	84	4 115	2 716	697	533
832, 3, 6, 9	Other social services	207	37 507	18 595	4 200	3 195
832	Individual and family social services	103	13 286	6 544	1 616	1 084
833	Job training and vocational rehabilitation services	28	10 888	6 970	1 309	1 350
836	Residential care	32	5 509	2 827	653	348
839	Social services, n.e.c.	44	8 024	2 254	532	413
861, 2, 4, 9	**Selected membership organizations**	**326**	**38 867**	**12 156**	**2 996**	**2 253**
861	Business associations	42	4 331	1 551	392	215
864	Civic, social, and fraternal associations	239	27 735	8 205	2 013	1 808
862, 9	Other membership organizations	45	6 801	2 400	591	230
862	Professional membership organizations	9	915	337	85	39
869	Membership organizations, n.e.c.	36	5 886	2 063	506	191
892	**Noncommercial educational, scientific, and research organizations**	**1**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Washington					
	Tax-exempt service industries	**3 749**	**1 314 217**	**630 042**	**145 701**	**78 503**
7032	**Sporting and recreational camps**	**22**	**1 667**	**557**	**118**	**78**
704	**Organization hotels and lodging houses, on membership basis**	**84**	**5 604**	**785**	**235**	**315**
7391, 7	**Miscellaneous business services**	**12**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	3	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	9	1 890	988	236	64
792, 7997	**Selected amusement and recreation services**	**172**	**38 510**	**17 035**	**3 898**	**2 700**
792	Producers, orchestras, and entertainers	27	9 104	4 563	1 202	604
7922	Theatrical producers and miscellaneous theatrical services	12	3 051	1 380	357	161
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	15	6 053	3 183	845	449
7997	Membership sports and recreation clubs	145	29 406	12 472	2 696	2 096
80	**Health services**	**254**	**653 768**	**334 152**	**77 194**	**35 986**
805	Nursing and personal care facilities	34	33 174	18 062	4 202	3 303
8051	Skilled nursing care facilities	27	31 447	16 869	3 961	3 076
8059	Nursing and personal care facilities, n.e.c.	7	1 727	1 193	241	227
806	Hospitals	64	520 783	265 159	61 177	28 479
8062	General medical and surgical hospitals	60	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	–	–	–	–	–
8069	Specialty hospitals, except psychiatric	4	(D)	(D)	(D)	(D)
808	Outpatient care facilities	119	81 428	40 491	9 220	3 053
Other 80	Other health and allied services, n.e.c.	37	18 383	10 440	2 595	1 153
81	**Legal aid societies and similar legal services**	**35**	**6 307**	**4 429**	**1 018**	**380**
82	**Educational services**	**144**	**109 387**	**56 968**	**12 951**	**9 735**
821	Elementary and secondary schools[1]	59	12 871	8 306	2 189	1 167
822	Colleges, universities, professional schools, and junior colleges	26	89 552	46 026	10 066	8 173
8221	Colleges, universities, and professional schools	26	89 552	46 026	10 066	8 173
8222	Junior colleges and technical institutes	–	–	–	–	–
823	Libraries and information centers	5	245	110	41	16
824	Correspondence schools and vocational schools	22	4 545	1 607	445	204
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	21	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	32	2 174	919	210	175
83	**Social services**	**1 051**	**158 905**	**82 742**	**19 263**	**14 186**
832	Individual and family social services	313	48 216	25 525	5 793	3 205
833	Job training and vocational rehabilitation services	103	33 133	20 026	4 607	4 477
835	Child day care services	336	11 191	6 883	1 849	1 778
836	Residential care	134	36 572	16 897	3 999	2 834
839	Social services, n.e.c.	165	29 793	13 411	3 015	1 892
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**30**	**4 569**	**2 075**	**469**	**235**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	23	(D)	(D)	(D)	(D)
7999 pt.	Museums, and botanical and zoological gardens (commercial)	7	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	**1 806**	**212 113**	**83 853**	**20 247**	**11 779**
861	Business associations	236	31 992	11 243	2 882	1 135
862	Professional membership organizations	95	15 001	5 455	1 305	462
863	Labor unions and similar labor organizations	566	63 601	28 566	6 792	3 284
864	Civic, social, and fraternal associations	746	83 731	31 280	7 509	5 993
865	Political organizations	27	2 166	562	139	73
869	Membership organizations, n.e.c.	116	15 622	6 745	1 620	832
892	**Noncommercial educational, scientific, and research organizations**	**35**	**20 581**	**8 348**	**1 821**	**794**
4722, other 7, 89 ex. 892	**All other industries**	**104**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 241**	**253 833**	**112 375**	**26 901**	**12 186**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**50**	**4 571**	**1 224**	**240**	**202**
7011 pt.	Hotels	2	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	13	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	35	2 876	628	160	136
7391, 2, 7	**Research, testing, and consulting services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	-	-	-	-	-
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**74**	**17 257**	**6 725**	**1 196**	**634**
792	Producers, orchestras, and entertainers	9	1 355	646	133	71
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4	690	348	58	30
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	5	665	298	75	41
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	9	1 165	581	131	57
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	4	265	119	30	13
84	Noncommercial museums, art galleries, and botanical and zoological gardens	5	900	462	101	44
8411	Noncommercial museums and art galleries	5	900	462	101	44
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	51	13 276	5 278	918	499
7999 pt.	Fairs	5	1 461	220	16	7
805, 8, 9	**Selected health services**	**129**	**81 585**	**39 449**	**9 386**	**3 344**
805	Nursing and personal care facilities	17	23 369	12 708	2 994	1 393
8051	Skilled nursing care facilities	8	15 154	8 585	2 060	838
8059	Nursing and personal care facilities, n.e.c.	9	8 215	4 123	934	555
808	Outpatient care facilities	90	46 262	23 434	5 589	1 671
809	Health and allied services, n.e.c.	21	11 954	3 307	803	280
81	**Legal aid societies and similar legal services**	**13**	**2 707**	**1 686**	**368**	**98**
823, 4, 9	**Selected educational services**	**28**	**5 648**	**1 931**	**459**	**182**
823	Libraries and information centers	12	1 604	351	81	59
824	Correspondence schools and vocational schools	11	1 726	407	93	40
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	11	1 726	407	93	40
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	5	2 318	1 173	284	83
83	**Social services**	**390**	**84 359**	**36 331**	**9 029**	**4 640**
835	Child day care services	48	6 130	3 529	887	481
832, 3, 6, 9	Other social services	342	78 229	32 802	8 142	4 359
832	Individual and family social services	146	25 068	13 905	3 494	1 650
833	Job training and vocational rehabilitation services	44	13 217	6 135	1 491	1 018
836	Residential care	34	6 671	2 957	698	348
839	Social services, n.e.c.	118	33 273	9 805	2 459	1 343
861, 2, 4, 9	**Selected membership organizations**	**548**	**82 820**	**21 524**	**5 217**	**2 690**
861	Business associations	85	12 063	4 016	1 011	238
864	Civic, social, and fraternal associations	389	36 019	12 153	2 903	1 984
862, 9	Other membership organizations	74	14 538	5 355	1 303	468
862	Professional membership organizations	27	4 407	1 505	379	97
869	Membership organizations, n.e.c.	47	10 131	3 850	924	371
892	**Noncommercial educational, scientific, and research organizations**	**9**	**(D)**	**(D)**	**(D)**	**(D)**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**1 241**	**(NC)**	**246 680**	**(NC)**	**(X)**	**112 375**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**50**	**(NC)**	**4 109**	**(NC)**	**(X)**	**1 224**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**2**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**74**	**(NC)**	**17 139**	**(NC)**	**(X)**	**6 725**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**128**	**125**	**79 576**	**52 006**	**53.0**	**39 449**	**24 926**	**58.3**
805	Nursing and personal care facilities	17	15	23 437	8 223	185.0	12 708	4 628	174.6
808	Outpatient care facilities	90	83	44 580	31 594	41.1	23 434	15 853	47.8
809	Health and allied services, n.e.c.	21	27	11 559	12 189	-5.2	3 307	4 445	-25.6
81	**Legal aid societies and similar legal services**	**13**	**4**	**2 748**	**1 220**	**125.2**	**1 686**	**755**	**123.3**
823, 4, 9	**Selected educational services**	**28**	**37**	**4 625**	**3 364**	**37.5**	**1 931**	**1 274**	**51.6**
83	**Social services**	**390**	**304**	**75 682**	**32 987**	**129.4**	**36 331**	**16 542**	**119.6**
835	Child day care services	48	44	5 980	2 924	103.8	3 529	1 858	89.9
832, 3, 6, 9	Other social services	342	260	69 702	30 063	131.9	32 802	14 684	123.4
861, 2, 4, 9	**Selected membership organizations**	**548**	**570**	**57 817**	**39 601**	**46.0**	**21 524**	**13 686**	**57.3**
861	Business associations	85	87	11 515	6 816	68.9	4 016	2 727	47.3
864	Civic, social, and fraternal associations	389	425	32 587	23 841	36.7	12 153	8 318	46.1
862, 9	Other membership organizations	74	58	13 715	8 944	53.3	5 355	2 641	102.8
892	**Noncommercial educational, scientific, and research organizations**	**8**	**9**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**212 597**	**21 686**	**198 759**	**20 275**	**9 237**	**10**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**91 420**	**22 629**	**82 180**	**20 342**	**5 059**	**4**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**233 203**	**27 219**	**231 608**	**27 033**	**10 607**	**9**
805, 8, 9	**Selected health services**	**637 383**	**24 397**	**621 688**	**23 797**	**11 797**	**26**
805	Nursing and personal care facilities	1 374 647	16 775	1 378 647	16 825	9 123	82
808	Outpatient care facilities	514 022	27 665	495 333	26 679	14 024	19
809	Health and allied services, n.e.c.	569 238	42 693	550 429	41 282	11 811	13
81	**Legal aid societies and similar legal services**	**208 231**	**27 622**	**211 385**	**28 041**	**17 204**	**8**
823, 4, 9	**Selected educational services**	**201 714**	**31 033**	**165 179**	**25 412**	**10 610**	**7**
83	**Social services**	**216 305**	**17 430**	**194 005**	**15 633**	**7 506**	**12**
835	Child day care services	127 708	12 744	124 187	12 391	7 337	10
832, 3, 6, 9	Other social services	228 740	17 947	203 807	15 990	7 525	13
861, 2, 4, 9	**Selected membership organizations**	**114 270**	**23 279**	**105 505**	**21 493**	**8 001**	**5**
861	Business associations	141 918	50 685	135 471	48 382	16 874	3
864	Civic, social, and fraternal associations	92 594	18 155	83 771	16 425	6 126	5
862, 9	Other membership organizations	196 459	31 064	185 338	29 306	11 442	6
892	**Noncommercial educational, scientific, and research organizations**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**669**	**133 118**	**59 129**	**14 175**	**6 589**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**31**	**(D)**	**(D)**	**(D)**	**(D)**
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	8	727	332	45	42
704	Organization hotels and lodging houses, on membership basis	22	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
7291	Research and development laboratories	1	(D)	(D)	(D)	(D)
7292	Management, consulting, and public relations services	-	-	-	-	-
7297	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**36**	**6 457**	**2 317**	**387**	**233**
792	Producers, orchestras, and entertainers	2	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	-	-	-	-	-
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	4	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	2	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	2	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	2	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	25	4 255	1 769	314	198
7999 pt.	Fairs	5	1 461	220	16	7
805, 8, 9	**Selected health services**	**88**	**58 415**	**26 317**	**6 133**	**2 177**
805	Nursing and personal care facilities	12	16 119	8 929	2 118	955
8051	Skilled nursing care facilities	5	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	7	(D)	(D)	(D)	(D)
808	Outpatient care facilities	61	29 907	15 125	3 468	1 033
809	Health and allied services, n.e.c.	15	10 389	2 263	547	189
81	**Legal aid societies and similar legal services**	**10**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**11**	**2 352**	**427**	**99**	**55**
823	Libraries and information centers	7	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	4	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	4	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	-	(D)	(D)	(D)	(D)
83	**Social services**	**228**	**38 487**	**18 210**	**4 569**	**2 687**
835	Child day care services	22	1 917	1 168	299	193
832, 3, 8, 9	Other social services	206	36 570	17 042	4 270	2 494
832	Individual and family social services	94	17 408	9 441	2 437	1 217
833	Job training and vocational rehabilitation services	28	5 385	2 674	586	586
836	Residential care	13	1 367	872	151	81
839	Social services, n.e.c.	71	12 410	4 255	1 096	610
861, 2, 4, 9	**Selected membership organizations**	**262**	**22 365**	**7 720**	**1 849**	**1 133**
861	Business associations	30	1 704	674	177	62
864	Civic, social, and fraternal associations	198	16 022	5 348	1 257	894
862, 9	Other membership organizations	34	4 639	1 698	415	177
862	Professional membership organizations	10	1 091	262	65	25
869	Membership organizations, n.e.c.	24	3 548	1 436	350	152
892	**Noncommercial educational, scientific, and research organizations**	**2**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	West Virginia					
	Tax-exempt service industries	1 702	479 507	235 333	54 832	32 817
7032	**Sporting and recreational camps**	9	848	260	34	25
704	**Organization hotels and lodging houses, on membership basis**	29	1 351	308	98	91
7391, 7	**Miscellaneous business services**	2	(D)	(D)	(D)	(D)
7391	Commercial research and development laboratories	2	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	-	-	-	-	-
792, 7997	**Selected amusement and recreation services**	64	10 268	4 398	886	650
792	Producers, orchestras, and entertainers	8	1 071	478	96	59
7922	Theatrical producers and miscellaneous theatrical services	3	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	5	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	56	9 197	3 920	770	591
80	**Health services**	159	323 803	166 842	38 357	18 658
805	Nursing and personal care facilities	15	8 223	4 628	1 079	862
8051	Skilled nursing care facilities	8	5 424	3 227	721	597
8059	Nursing and personal care facilities, n.e.c.	7	2 799	1 401	358	265
806	Hospitals	34	271 797	141 916	32 401	15 723
8062	General medical and surgical hospitals	33	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	1	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	-	-	-	-	-
808	Outpatient care facilities	80	31 594	15 853	3 777	1 851
Other 80	Other health and allied services, n.e.c.	27	12 189	4 445	1 100	422
81	**Legal aid societies and similar legal services**	4	1 220	755	172	88
82	**Educational services**	62	39 598	18 478	4 468	4 151
821	Elementary and secondary schools[1]	12	1 558	885	210	116
822	Colleges, universities, professional schools, and junior colleges	13	34 676	16 319	3 947	3 715
8221	Colleges, universities, and professional schools	10	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	3	(D)	(D)	(D)	(D)
823	Libraries and information centers	15	382	166	43	38
824	Correspondence schools and vocational schools	11	551	181	47	50
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	10	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	11	2 451	927	221	232
83	**Social services**	304	32 987	16 542	3 954	3 061
832	Individual and family social services	127	12 264	6 585	1 595	1 035
833	Job training and vocational rehabilitation services	29	5 224	2 387	541	555
835	Child day care services	44	2 924	1 858	435	375
836	Residential care	27	3 190	1 300	330	277
839	Social services, n.e.c.	77	9 385	4 432	1 053	759
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	10	791	254	89	41
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	4	(D)	(D)	(D)	(D)
7999 pt.	Museums, and botanical and zoological gardens (commercial)	6	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	1 016	59 864	23 358	5 849	5 658
861	Business associations	87	6 818	2 727	669	314
862	Professional membership organizations	26	2 302	915	207	85
863	Labor unions and similar labor organizations	443	20 063	9 609	2 441	3 079
864	Civic, social, and fraternal associations	425	23 841	8 318	2 129	1 927
865	Political organizations	3	200	63	14	4
869	Membership organizations, n.e.c.	32	6 642	1 726	389	249
892	**Noncommercial educational, scientific, and research organizations**	9	(D)	(D)	(D)	(D)
4722, other 7, 89 ex. 892	**All other industries**	34	2 797	826	160	143

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**3 222**	**1 084 703**	**455 053**	**105 660**	**55 242**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**83**	**12 071**	**4 211**	**823**	**525**
7011 pt.	Hotels	7	3 041	1 275	319	197
7032	Sporting and recreational camps	44	7 253	2 491	362	218
704	Organization hotels and lodging houses, on membership basis	32	1 777	445	142	110
7391, 2, 7	**Research, testing, and consulting services**	**30**	**16 652**	**6 833**	**1 416**	**437**
7391	Research and development laboratories	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	15	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	13	6 161	3 021	598	213
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**227**	**85 179**	**33 363**	**6 353**	**3 277**
792	Producers, orchestras, and entertainers	37	12 247	6 320	1 411	463
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	16	4 793	2 206	471	182
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	21	7 454	4 114	940	287
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	46	13 731	4 407	1 008	476
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	12	1 598	604	123	86
84	Noncommercial museums, art galleries, and botanical and zoological gardens	34	12 133	3 803	885	390
8411	Noncommercial museums and art galleries	33	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	121	52 043	21 511	3 839	2 282
7999 pt.	Fairs	23	7 158	1 125	95	50
805, 8, 9	**Selected health services**	**225**	**283 582**	**149 003**	**35 198**	**15 746**
805	Nursing and personal care facilities	123	208 396	116 895	27 514	12 871
8051	Skilled nursing care facilities	89	175 437	99 342	23 352	10 909
8059	Nursing and personal care facilities, n.e.c.	34	32 959	17 553	4 162	1 962
808	Outpatient care facilities	66	35 279	12 735	3 096	1 047
809	Health and allied services, n.e.c.	36	39 907	19 373	4 588	1 828
81	**Legal aid societies and similar legal services**	**15**	**4 755**	**2 581**	**635**	**151**
823, 4, 9	**Selected educational services**	**49**	**8 019**	**2 962**	**698**	**352**
823	Libraries and information centers	6	457	181	49	22
824	Correspondence schools and vocational schools	9	4 050	1 180	298	184
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	8	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	34	3 512	1 601	351	146
83	**Social services**	**1 368**	**401 991**	**162 613**	**38 335**	**22 948**
835	Child day care services	350	29 035	17 428	4 343	2 843
832, 3, 6, 9	Other social services	1 018	372 956	145 185	33 992	20 105
832	Individual and family social services	402	67 999	35 991	8 414	3 747
833	Job training and vocational rehabilitation services	123	90 424	48 579	10 855	9 864
836	Residential care	253	73 364	33 140	8 295	3 934
839	Social services, n.e.c.	240	141 169	27 475	6 428	2 560
861, 2, 4, 9	**Selected membership organizations**	**1 212**	**267 071**	**90 940**	**21 598**	**11 624**
861	Business associations	276	72 530	21 688	5 214	1 380
864	Civic, social, and fraternal associations	654	106 616	40 873	9 644	7 778
862, 9	Other membership organizations	282	87 925	28 379	6 740	2 466
862	Professional membership organizations	101	23 062	7 571	1 735	516
869	Membership organizations, n.e.c.	181	64 863	20 808	5 005	1 950
892	**Noncommercial educational, scientific, and research organizations**	**13**	**5 383**	**2 547**	**604**	**182**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**3 222**	**(NC)**	**968 054**	**(NC)**	**(X)**	**455 053**	**(NC)**	**(X)**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**83**	**(NC)**	**11 425**	**(NC)**	**(X)**	**4 211**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**30**	**(NC)**	**14 834**	**(NC)**	**(X)**	**6 833**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**227**	**(NC)**	**79 032**	**(NC)**	**(X)**	**33 363**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**225**	**182**	**271 427**	**106 466**	**154.9**	**149 003**	**57 922**	**157.2**
805	Nursing and personal care facilities	123	93	197 556	83 136	137.6	116 895	46 323	152.3
808	Outpatient care facilities	66	55	35 282	9 368	276.6	12 735	4 716	170.0
809	Health and allied services, n.e.c.	36	34	38 589	13 962	176.4	19 373	6 883	181.5
81	**Legal aid societies and similar legal services**	**15**	**16**	**4 564**	**2 579**	**77.0**	**2 581**	**1 509**	**71.0**
823, 4, 9	**Selected educational services**	**49**	**48**	**8 276**	**7 151**	**15.7**	**2 962**	**2 854**	**3.8**
83	**Social services**	**1 368**	**1 106**	**328 542**	**176 892**	**85.7**	**162 613**	**95 806**	**69.7**
835	Child day care services	350	277	29 685	12 205	143.2	17 428	7 922	120.0
832, 3, 6, 9	Other social services	1 018	829	298 857	164 687	81.5	145 185	87 884	65.2
861, 2, 4, 9	**Selected membership organizations**	**1 212**	**1 135**	**244 709**	**148 328**	**65.0**	**90 940**	**54 380**	**67.2**
861	Business associations	276	270	62 928	39 287	60.2	21 688	14 137	53.4
864	Civic, social, and fraternal associations	654	624	99 500	68 511	45.2	40 873	25 739	58.8
862, 9	Other membership organizations	282	241	82 281	40 530	103.0	26 379	14 504	95.7
892	**Noncommercial educational, scientific, and research organizations**	**13**	**25**	**5 245**	**3 002**	**74.7**	**2 547**	**1 401**	**81.8**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**336 655**	**19 635**	**300 451**	**17 524**	**8 237**	**17**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**145 434**	**22 992**	**137 651**	**21 762**	**8 021**	**6**
7391, 2, 7	**Research, testing, and consulting services**	**555 067**	**38 105**	**494 467**	**33 945**	**15 636**	**15**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**375 238**	**25 993**	**348 159**	**24 117**	**10 181**	**14**
805, 8, 9	**Selected health services**	**1 260 364**	**18 010**	**1 206 342**	**17 238**	**9 463**	**70**
805	Nursing and personal care facilities	1 694 276	16 191	1 606 146	15 349	9 082	105
808	Outpatient care facilities	534 530	33 695	534 576	33 698	12 163	16
809	Health and allied services, n.e.c.	1 108 528	21 831	1 071 917	21 110	10 598	51
81	**Legal aid societies and similar legal services**	**317 000**	**31 490**	**304 267**	**30 225**	**17 093**	**10**
823, 4, 9	**Selected educational services**	**163 653**	**22 781**	**168 898**	**23 511**	**8 415**	**7**
83	**Social services**	**293 853**	**17 517**	**240 162**	**14 317**	**7 086**	**17**
835	Child day care services	82 957	10 213	84 814	10 441	6 130	8
832, 3, 6, 9	Other social services	366 361	18 550	293 573	14 865	7 221	20
861, 2, 4, 9	**Selected membership organizations**	**220 356**	**22 976**	**201 905**	**21 052**	**7 823**	**10**
861	Business associations	262 790	52 558	228 000	45 600	15 716	5
864	Civic, social, and fraternal associations	163 021	13 707	152 141	12 792	5 255	12
862, 9	Other membership organizations	311 791	35 655	291 777	33 366	11 508	9
892	**Noncommercial educational, scientific, and research organizations**	**414 077**	**29 577**	**403 462**	**28 819**	**13 995**	**14**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**934**	**207 059**	**97 940**	**22 585**	**13 678**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**36** *	**5 473**	**1 751**	**252**	**141**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	30	5 331	1 714	244	130
704	Organization hotels and lodging houses, on membership basis	5	142	37	8	11
7391, 2, 7	**Research, testing, and consulting services**	**10**	**7 846**	**3 169**	**751**	**213**
7391	Research and development laboratories	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	2	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	7	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**80**	**(D)**	**(D)**	**(D)**	**(D)**
792	Producers, orchestras, and entertainers	6	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	4	91	29	4	9
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	17	2 239	622	127	67
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	6	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	11	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	11	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	45	7 619	2 655	397	353
7999 pt.	Fairs	12	1 761	248	19	14
805, 8, 9	**Selected health services**	**82**	**83 660**	**45 887**	**11 015**	**5 105**
805	Nursing and personal care facilities	50	74 237	41 235	9 899	4 706
8051	Skilled nursing care facilities	44	72 096	39 967	9 532	4 474
8059 *	Nursing and personal care facilities, n.e.c.	6	2 141	1 268	367	232
808	Outpatient care facilities	28	8 634	4 312	1 060	375
809	Health and allied services, n.e.c.	4	789	340	56	24
81	**Legal aid societies and similar legal services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**7**	**(D)**	**(D)**	**(D)**	**(D)**
823	Libraries and information centers	3	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	1	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	3	(D)	(D)	(D)	(D)
83	**Social services**	**388**	**69 227**	**33 593**	**7 823**	**5 983**
835	Child day care services	117	4 803	3 057	798	574
832, 3, 6, 9	Other social services	271	64 424	30 536	7 025	5 409
832	Individual and family social services	97	11 277	6 023	1 343	902
833	Job training and vocational rehabilitation services	42	22 573	13 286	2 998	3 238
836	Residential care	76	10 517	4 851	1 181	557
839	Social services, n.e.c.	56	20 057	6 376	1 503	712
861, 2, 4, 9	**Selected membership organizations**	**331**	**27 373**	**9 043**	**2 062**	**1 730**
861	Business associations	76	5 129	1 616	361	167
864	Civic, social, and fraternal associations	181	14 905	5 041	1 152	1 271
862, 9	Other membership organizations	74	7 339	2 386	549	292
862	Professional membership organizations	15	849	363	95	37
869	Membership organizations, n.e.c.	59	6 490	2 023	454	255
892	**Noncommercial educational, scientific, and research organizations**	-	-	-	-	-

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Wisconsin					
	Tax-exempt service industries	**3 879**	**1 684 496**	**848 375**	**199 991**	**121 905**
7032	**Sporting and recreational camps**	**33**	**3 467**	**1 138**	**181**	**111**
704	**Organization hotels and lodging houses, on membership basis**	**43**	**2 027**	**422**	**125**	**155**
7391, 7	**Miscellaneous business services**	**15**	**4 749**	**1 408**	**310**	**199**
7391	Commercial research and development laboratories	2	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	13	(D)	(D)	(D)	(D)
792, 7997	**Selected amusement and recreation services**	**147**	**42 396**	**18 383**	**3 408**	**2 516**
792	Producers, orchestras, and entertainers	31	5 720	3 261	772	407
7922	Theatrical producers and miscellaneous theatrical services	13	1 783	876	193	94
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	18	3 937	2 385	573	323
7997	Membership sports and recreation clubs	116	36 676	15 122	2 636	2 109
80	**Health services**	**319**	**1 052 321**	**558 867**	**131 296**	**71 175**
805	Nursing and personal care facilities	93	83 136	46 323	11 022	8 613
8051	Skilled nursing care facilities	66	67 124	37 412	8 920	6 761
8059	Nursing and personal care facilities, n.e.c.	27	16 012	8 911	2 102	1 852
806	Hospitals	137	945 855	500 945	117 517	61 250
8062	General medical and surgical hospitals	129	911 719	481 491	112 925	58 997
8063	Psychiatric hospitals	3	7 275	4 225	1 023	545
8069	Specialty hospitals, except psychiatric	5	26 861	15 229	3 569	1 718
808	Outpatient care facilities	55	9 368	4 716	1 073	483
Other 80	Other health and allied services, n.e.c.	34	13 962	6 883	1 684	819
81	**Legal aid societies and similar legal services**	**16**	**2 579**	**1 509**	**353**	**113**
82	**Educational services**	**112**	**169 339**	**84 201**	**21 218**	**12 553**
821	Elementary and secondary schools[1]	36	8 058	4 391	1 138	594
822	Colleges, universities, professional schools, and junior colleges	28	154 130	76 956	19 403	11 267
8221	Colleges, universities, and professional schools	27	(D)	(D)	(D)	(D)
8222	Junior colleges and technical institutes	1	(D)	(D)	(D)	(D)
823	Libraries and information centers	15	1 522	665	163	115
824	Correspondence schools and vocational schools	9	3 486	1 387	335	460
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	8	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	24	2 143	782	179	117
83	**Social services**	**1 106**	**176 892**	**95 806**	**22 069**	**18 283**
832	Individual and family social services	318	38 133	21 562	5 005	3 664
833	Job training and vocational rehabilitation services	92	36 892	21 138	4 684	5 644
835	Child day care services	277	12 205	7 922	1 944	1 846
836	Residential care	208	48 286	24 727	5 774	3 804
839	Social services, n.e.c.	211	41 276	20 457	4 662	3 325
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**51**	**4 602**	**1 938**	**435**	**276**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	39	3 512	1 552	379	225
7999 pt.	Museums, and botanical and zoological gardens (commercial)	12	1 090	386	56	51
86, ex. 866	**Membership organizations, except religious**	**1 921**	**208 088**	**78 318**	**19 032**	**15 499**
861	Business associations	270	39 287	14 137	3 424	1 532
862	Professional membership organizations	91	9 018	3 529	844	322
863	Labor unions and similar labor organizations	772	58 987	23 719	5 853	5 724
864	Civic, social, and fraternal associations	624	68 511	25 739	6 172	6 526
865	Political organizations	14	773	219	61	37
869	Membership organizations, n.e.c.	150	31 512	10 975	2 678	1 358
892	**Noncommercial educational, scientific, and research organizations**	**25**	**4 617**	**1 854**	**474**	**195**
4722, other 7, 89 ex. 892	**All other industries**	**91**	**13 419**	**4 531**	**1 090**	**830**

[1]Excludes schools operated by religious organizations.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**538**	**93 854**	**41 586**	**9 730**	**5 008**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**15**	**1 131**	**251**	**59**	**61**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	2	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	13	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	2	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**31**	**8 797**	**2 735**	**480**	**311**
792	Producers, orchestras, and entertainers	1	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	-	-	-	-	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	6	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	1	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	5	388	107	20	14
8411	Noncommercial museums and art galleries	5	388	107	20	14
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	20	3 684	1 472	257	211
7999 pt.	Fairs	4	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**35**	**21 657**	**11 737**	**2 766**	**1 026**
805	Nursing and personal care facilities	12	13 523	7 801	1 805	788
8051	Skilled nursing care facilities	5	8 647	5 080	1 170	468
8059	Nursing and personal care facilities, n.e.c.	7	4 876	2 721	635	320
808	Outpatient care facilities	19	5 962	2 973	711	174
809	Health and allied services, n.e.c.	4	2 172	963	250	64
81	**Legal aid societies and similar legal services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**16**	**4 634**	**1 168**	**219**	**85**
823	Libraries and information centers	3	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	8	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	8	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	5	(D)	(D)	(D)	(D)
83	**Social services**	**170**	**26 178**	**13 679**	**3 260**	**1 974**
835	Child day care services	46	4 542	3 117	742	520
832, 3, 6, 9	Other social services	124	21 636	10 562	2 518	1 454
832	Individual and family social services	64	9 787	4 629	1 065	486
833	Job training and vocational rehabilitation services	18	5 604	3 603	872	648
836	Residential care	14	1 944	1 016	234	147
839	Social services, n.e.c.	28	4 301	1 314	347	173
861, 2, 4, 9	**Selected membership organizations**	**257**	**29 649**	**11 244**	**2 760**	**1 485**
861	Business associations	45	7 597	3 450	817	303
864	Civic, social, and fraternal associations	162	17 618	5 971	1 491	1 047
862, 9	Other membership organizations	50	4 434	1 823	452	135
862	Professional membership organizations	18	2 194	878	226	51
869	Membership organizations, n.e.c.	32	2 250	945	226	84
892	**Noncommercial educational, scientific, and research organizations**	**8**	**986**	**328**	**80**	**34**

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982	1982 ($1,000)	1977 ($1,000)	Percent change 1977 to 1982
	Total	**538**	**(NC)**	**85 939**	**(NC)**	**(X)**	**41 596**	**(NC)**	**(X)**
701 pt., 7032, 704	**Hotels, camps, and membership lodging**	**15**	**(NC)**	**1 152**	**(NC)**	**(X)**	**251**	**(NC)**	**(X)**
7391, 2, 7	**Research, testing, and consulting services**	**2**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**31**	**(NC)**	**8 499**	**(NC)**	**(X)**	**2 735**	**(NC)**	**(X)**
805, 8, 9	**Selected health services**	**35**	**37**	**21 138**	**(D)**	**(D)**	**11 737**	**(D)**	**(D)**
805	Nursing and personal care facilities	12	5	13 305	2 650	402.1	7 801	1 430	445.5
808	Outpatient care facilities	19	27	5 779	(D)	(D)	2 973	(D)	(D)
809	Health and allied services, n.e.c.	4	5	2 054	792	159.3	963	333	189.2
81	**Legal aid societies and similar legal services**	**4**	**4**	**(D)**	**319**	**(D)**	**(D)**	**228**	**(D)**
823, 4, 9	**Selected educational services**	**16**	**7**	**3 134**	**(D)**	**(D)**	**1 168**	**(D)**	**(D)**
83	**Social services**	**170**	**123**	**23 006**	**8 472**	**171.6**	**13 679**	**5 135**	**166.4**
835	Child day care services	46	29	4 786	(D)	(D)	3 117	(D)	(D)
832, 3, 6, 9	Other social services	124	94	18 220	(D)	(D)	10 562	(D)	(D)
861, 2, 4, 9	**Selected membership organizations**	**257**	**243**	**27 466**	**(D)**	**(D)**	**11 244**	**(D)**	**(D)**
861	Business associations	45	46	7 429	4 581	62.2	3 450	2 137	61.4
864	Civic, social, and fraternal associations	162	152	15 713	9 622	60.0	5 971	3 301	80.9
862, 9	Other membership organizations	50	43	4 324	(D)	(D)	1 823	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	**8**	**4**	**868**	**304**	**325.5**	**328**	**103**	**218.4**

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**174 450**	**18 741**	**159 738**	**17 160**	**8 306**	**9**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**75 400**	**18 541**	**76 800**	**18 885**	**4 118**	**4**
7391, 2, 7	**Research, testing, and consulting services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**283 774**	**28 286**	**274 161**	**27 328**	**8 794**	**10**
805, 8, 9	**Selected health services**	**618 771**	**21 106**	**603 943**	**20 602**	**11 440**	**29**
805	Nursing and personal care facilities	1 126 917	17 161	1 106 750	16 865	9 900	66
808	Outpatient care facilities	313 789	34 264	304 158	33 213	17 086	9
809	Health and allied services, n.e.c.	543 000	33 938	513 500	32 094	15 047	16
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**289 625**	**52 067**	**195 875**	**35 213**	**13 124**	**6**
83	**Social services**	**153 989**	**13 261**	**135 329**	**11 655**	**6 930**	**12**
835	Child day care services	98 739	8 735	104 043	9 204	5 994	11
832, 3, 6, 9	Other social services	174 484	14 880	146 935	12 531	7 264	12
861, 2, 4, 9	**Selected membership organizations**	**115 388**	**19 966**	**106 872**	**18 496**	**7 572**	**6**
861	Business associations	168 822	25 073	165 089	24 518	11 386	7
864	Civic, social, and fraternal associations	108 753	16 827	98 994	15 008	5 703	6
862, 9	Other membership organizations	88 680	32 944	86 480	32 030	13 504	3
892	**Noncommercial educational, scientific, and research organizations**	**123 250**	**29 000**	**109 500**	**25 529**	**9 647**	**4**

[1]Based on number of employees for pay period including March 12.

Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**449**	**77 944**	**34 775**	**8 080**	**4 271**
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	**12**	**(D)**	**(D)**	**(D)**	**(D)**
7011 pt.	Hotels	-	-	-	-	-
7032	Sporting and recreational camps	1	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	11	(D)	(D)	(D)	(D)
7391, 2, 7	**Research, testing, and consulting services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Research and development laboratories	-	-	-	-	-
7392	Management, consulting, and public relations services	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities	-	-	-	-	-
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**28**	**(D)**	**(D)**	**(D)**	**(D)**
792	Producers, orchestras, and entertainers	1	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	-	-	-	-	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	5	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	1	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens	4	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries	4	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens	-	-	-	-	-
7997	Membership sports and recreation clubs	18	(D)	(D)	(D)	(D)
7999 pt.	Fairs	4	(D)	(D)	(D)	(D)
805, 8, 9	**Selected health services**	**32**	**(D)**	**(D)**	**(D)**	**(D)**
805	Nursing and personal care facilities	10	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	4	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	6	(D)	(D)	(D)	(D)
806	Outpatient care facilities	18	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c.	4	2 172	963	250	64
81	**Legal aid societies and similar legal services**	**3**	**498**	**253**	**58**	**19**
823, 4, 9	**Selected educational services**	**14**	**(D)**	**(D)**	**(D)**	**(D)**
823	Libraries and information centers	3	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools	6	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	6	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	5	(D)	(D)	(D)	(D)
83	**Social services**	**142**	**21 989**	**12 054**	**2 844**	**1 758**
835	Child day care services	41	(D)	(D)	(D)	(D)
832, 3, 6, 9	Other social services	101	(D)	(D)	(D)	(D)
832	Individual and family social services	54	7 733	3 898	896	407
833	Job training and vocational rehabilitation services	15	(D)	(D)	(D)	(D)
836	Residential care	11	(D)	(D)	(D)	(D)
839	Social services, n.e.c.	21	3 289	1 090	270	127
861, 2, 4, 9	**Selected membership organizations**	**210**	**23 087**	**8 782**	**2 124**	**1 187**
861	Business associations	37	5 768	2 871	677	272
864	Civic, social, and fraternal associations	132	13 471	4 345	1 056	798
862, 9	Other membership organizations	41	3 718	1 566	391	119
862	Professional membership organizations	13	1 705	720	188	43
869	Membership organizations, n.e.c.	28	2 013	846	203	76
892	**Noncommercial educational, scientific, and research organizations**	**7**	**(D)**	**(D)**	**(D)**	**(D)**

1/ Part B of this report does not include data on tax-exempt organizations tabulated by individual SMSA's by state. Table 5b in Part A contains data on number of establishments and revenue for individual SCSA's and SMSA's.

Table 6. Summary Statistics for the State: 1977

[Includes only nongovernment establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business or operation	Establishments (number)	Expenses ($1,000)	Payroll entire year ($1,000)	Payroll first quarter ($1,000)	Paid employees for week including March 12 (number)
	Wyoming					
	Tax-exempt service industries	**545**	**59 858**	**27 882**	**6 908**	**4 492**
7032	**Sporting and recreational camps**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
704	**Organization hotels and lodging houses, on membership basis**	**18**	**(D)**	**(D)**	**(D)**	**(D)**
7391, 7	**Miscellaneous business services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
7391	Commercial research and development laboratories	1	(D)	(D)	(D)	(D)
7397	Commercial testing laboratories	-	-	-	-	-
792, 7997	**Selected amusement and recreation services**	**15**	**(D)**	**(D)**	**(D)**	**(D)**
792	Producers, orchestras, and entertainers	1	(D)	(D)	(D)	(D)
7922	Theatrical producers and miscellaneous theatrical services	-	-	-	-	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	14	926	392	73	75
80	**Health services**	**46**	**25 596**	**13 038**	**3 344**	**1 730**
805	Nursing and personal care facilities	5	2 650	1 430	311	248
8051	Skilled nursing care facilities	4	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	(D)
806	Hospitals	9	(D)	(D)	(D)	(D)
8062	General medical and surgical hospitals	9	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	-	-	-	-	-
808	Outpatient care facilities	27	(D)	(D)	(D)	(D)
Other 80	Other health and allied services, n.e.c.	5	792	333	72	27
81	**Legal aid societies and similar legal services**	**4**	**319**	**228**	**55**	**20**
82	**Educational services**	**10**	**1 578**	**709**	**139**	**93**
821	Elementary and secondary schools[1]	3	(D)	(D)	(D)	(D)
822	Colleges, universities, professional schools, and junior colleges	-	-	-	-	-
8221	Colleges, universities, and professional schools	-	-	-	-	-
8222	Junior colleges and technical institutes	-	-	-	-	-
823	Libraries and information centers	4	275	111	25	13
824	Correspondence schools and vocational schools	-	-	-	-	-
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	-	-	-	-	-
8243, 4	Data processing, business, and secretarial schools	-	-	-	-	-
829	Schools and educational services, n.e.c.	3	(D)	(D)	(D)	(D)
83	**Social services**	**123**	**8 472**	**5 135**	**1 164**	**990**
832	Individual and family social services	48	2 743	1 578	337	296
833	Job training and vocational rehabilitation services	14	1 933	1 292	268	228
835	Child day care services	29	(D)	(D)	(D)	(D)
836	Residential care	10	1 395	780	186	110
839	Social services, n.e.c.	22	(D)	(D)	(D)	(D)
84, 7999 pt.	**Museums, art galleries, and botanical and zoological gardens**	**4**	**(D)**	**(D)**	**(D)**	**(D)**
84	Museums, art galleries, and botanical and zoological gardens (noncommercial)	2	(D)	(D)	(D)	(D)
7999 pt.	Museums, and botanical and zoological gardens (commercial)	2	(D)	(D)	(D)	(D)
86, ex. 866	**Membership organizations, except religious**	**307**	**19 231**	**7 383**	**1 908**	**1 414**
861	Business associations	48	4 551	2 137	519	262
862	Professional membership organizations	13	952	291	75	29
863	Labor unions and similar labor organizations	62	2 389	1 154	334	256
864	Civic, social, and fraternal associations	152	9 822	3 301	957	789
865	Political organizations	2	(D)	(D)	(D)	(D)
869	Membership organizations, n.e.c.	30	(D)	(D)	(D)	(D)
892	**Noncommercial educational, scientific, and research organizations**	**4**	**204**	**103**	**29**	**13**
4722, other 7, 99 ex. 892	**All other industries**	**14**	**1 362**	**279**	**68**	**78**

[1]Excludes schools operated by religious organizations.

APPENDIX A.
General Explanation

CENSUS COVERAGE AND METHODOLOGY

Structure and method of enumeration—Firms in the 1982 Census of Service Industries were divided into the nonmail universe and mail universe. The coverage and the method of obtaining census information from each follow:

1. The nonmail universe consists of selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 1982 as shown in the active administrative records of other Federal agencies, whether or not they were subject to payment of Federal Insurance Contributions Act (FICA) taxes.) Although the cutoff varied by kind of business, small employers generally were firms with one to four employees; they represented about 10 percent of total receipts of establishments covered in the census.

   Data on receipts, payroll, and employment for employer firms below the cutoff were derived or estimated from administrative records of other Federal agencies, except for a 10-percent sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources.

2. The mail universe consists of firms for which information was obtained basically by means of a mail canvass and includes:

   a. Large employers, i.e., all employer firms above the size cutoff referred to in section 1. above. Within this category, a report of company organization is conducted periodically to identify firms which operated establishments at more than one location and to obtain information on payroll and mid-March employment at each location. The 1981 Report of Company Organization was used as a coverage check in the census. In the census mailing package containing the appropriate 1982 questionnaires, multiestablishment firms also were sent a form to use in updating the list of establishments with those opened since 1981.

   b. The 10-percent sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources (see section 1 above). These were sent the census mailing packages containing the appropriate 1982 questionnaire.

Method of classifying kinds of business—The service industries classifications for all establishments were based on the Standard Industrial Classification (SIC) Manual.[1] However, the method of assigning these classifications, and the level of detail at which establishments were classified, differed between the nonmail and mail universes as follows:

1. The nonmail universe was classified on the basis of the most current census kind-of-business classification available from one of the Bureau's current sample surveys or the 1977 census. Otherwise, the classification was obtained from the administrative records of other Federal agencies.

   If the census or administrative record classification proved inadequate (none corresponded to a 1982 census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1982 census kind-of-business code.

2. Establishments in the mail universe were classified on the basis of their self-designation, answers to questions on receipts by type of service provided, and ot. er special inquiries.

COMPARABILITY OF THE 1977 AND 1982 CENSUSES

The 1977 and 1982 censuses were conducted under similar conditions and procedures except for the following:

Geographic areas—The boundaries of a number of areas for which data are shown in the 1982 census are not the same as in the 1977 census because of annexations, other boundary changes, redefinitions of SMSA's, and changes in qualifying criteria since 1977.

In 1977, separate data were published for certain census-defined, unincorporated places with 25,000 inhabitants or more. For 1982, data for census-defined, unincorporated places are no longer shown separately, but are included as part of the "remainder of county" statistics. In addition, improved methods, used in the 1982 census for determining the proper geographic areas into which businesses are tabulated within a given county, resulted in a number of businesses that were not tabulated as part of the "remainder of county" statistics in previous censuses being included within the "remainder of county" for 1982.

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[1] **Standard Industrial Classification Manual: 1972.** For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. Stock No. 041-001-00066-6. **1977 Supplement,** Stock No. 003-005-00176-0.

In 1977, special economic urban areas (see Geographic Areas Covered in introductory text) in New England qualified for separate publication if they had an urban population of at least 2,500 and a total population of at least 10,000. For 1982, the urban population requirement has been eliminated, and the area must have a population of 10,000 to qualify for separate publication.

Nonemployer firms—In 1977 and prior censuses, the combined data for all establishments (nonemployer firms plus establishments of employer firms) were presented for selected kind-of-business classifications, including all 2-digit major industry groups. For these censuses, data for nonemployer firms were obtained from administrative records of the Internal Revenue Service (IRS) based on business tax returns. For 1982, data for nonemployers and the combined data for all establishments are not available. These data could not be published as planned because many businesses were miscoded by the IRS into various miscellaneous categories rather than in the specific kinds of business. As a result, when the IRS supplied the Bureau of the Census with the kind-of-business codes derived from information reported for 1982 by businesses on IRS form 1040, Schedule C, the Bureau found that there were proportionately far more businesses classified in miscellaneous categories for 1982 than for 1977. The Bureau of the Census and the IRS are taking steps to ensure that data can be published for all establishments by kind of business in the 1987 and subsequent censuses.

Scope—In the 1977 Census of Service Industries, data were presented in the Geographic Area Series of reports in two separate segments. One segment was comprised of establishments of firms subject to Federal income tax and classified in industries covered in censuses prior to 1977.[2] The second segment was comprised of two sections. One section included establishments of firms which were subject to Federal income tax but classified in industries which were not covered in the censuses prior to 1977.[3] Also included in this section was arrangement of passenger transportation (SIC 4722). The other section included all firms that were exempt from Federal income tax under provisions of section 501 or 521 of the Internal Revenue Code.[4] Establishments of firms subject to Federal income tax were tabulated separately from those exempt from Federal income tax. The 1982 Census of Service Industries eliminates this segmentation. However, the taxable/tax-exempt distinction is maintained.

Some industries covered in the 1977 census were not covered for 1982: SIC's 806, 821, 822, 863, and 865. SIC 4722, which was included in the 1977 Census of Service Industries, is now published as part of the 1982 report, Selected Statistics for Transportation Industries, part of the 1982 Census of Transportation.

Federal income tax status/kind-of-business combinations—In the 1977 Census of Service Industries, firms were classified based on Federal income tax filing requirements. This classification was based primarily upon the response to an inquiry on the census questionnaire. Establishments which indicated that all or part of their income was exempt from Federal income tax under provision of section 501 or 521 of the IRS code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For the most part, in 1977, establishments were grouped for publication according to their tax status. However, a few kinds of business[5] were assumed to be exempt from Federal income tax, and were tabulated with the tax-exempt category. Establishments of firms that were exempt from Federal income tax, but which were in a kind of business not generally expected to be exempt, were tabulated in a miscellaneous kind-of-business category.

For the 1982 census, the same kinds of business[5] are definitionally considered exempt from Federal income tax, certain kinds of business[6] are tabulated according to their tax status, and the remaining kinds of business are definitionally considered subject to Federal income tax. The miscellaneous kind-of-business category of firms exempt from Federal income tax has been eliminated.

Volume measure—For 1982, as in previous censuses, the basic dollar volume measure for firms subject to Federal income tax is receipts; however, for 1982 the basic dollar volume measure for the tax-exempt category is revenue. For 1977, expenses was used as the basic measure. For 1982, expenses data are shown in table 2b for comparison to 1977. (See definitions of receipts, revenue, and expenses in the Explanation of Terms section below.)

EXPLANATION OF TERMS

Establishments—An establishment is a single physical location at which business is conducted. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Statistics for service industries represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Estimates of this number were derived from a sample and will be provided in the service industries report, Miscellaneous Subjects (SC82-I-4). Each census report was tabulated according to the physical location at which

[2] SIC's 701; 703; 72; 73; 75; 76; 78; 79; 8072; 81; 891.
[3] SIC's 702; 704; 80 ex. 8072; 82; 83; 89 ex. 891.
[4] SIC's 4722; 84; 86 ex. 866; and other SIC's also mentioned in footnotes 2 and 3.

[5] SIC's 84; 86 ex. 866; 8111 pt..
[6] 7011 pt., 7032, 7041, 7391, 7392, 7397, 7922, 7929, 7997, 7999 pt., 8051, 8059, 8081, 8091, 82, 83, and 8922.

the business was conducted. The count of establishments in this publication represents the number in business at the end of the year.

A comparison of the number of establishments in business at the end of the year versus the number active any time during the year for the United States as a whole is presented by kind-of-business group in appendix G of the United States Summary report included as part of this series.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted under the same ownership at a single location, and when conditions prescribed by the SIC manual for recognizing the existence of more than one establishment were met, separate establishment reports for each of the different activities were obtained in the census.

Leased service departments (separately owned businesses operated as departments or concessions of another service establishment or of a retail business under another ownership, such as a separately owned shoe shine parlor in a barber shop or a beauty salon in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

Firms—A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. For economic census purposes, the terms "firm" and "company" are synonymous.

Receipts (Basic dollar volume measure for service establishments of firms subject to Federal income tax)—Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1982 whether or not payment was received in 1982, except for health practitioners, legal services, and architectural, engineering and surveying services, which reported on a cash basis (payments received in 1982 regardless of when services were rendered). Gasoline, liquor, tobacco, and other excise taxes, which are paid by the manufacturer or wholesaler and included in the cost of goods purchased, are also included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, State, or Federal tax agency; nor do they include nonoperating income from such sources as interest, investments, or sale or rental of real estate.

Receipts in this report do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Although the count of establishments in this report represents the number in business at the end of the year, the receipts figures include receipts of all establishments in business at any time during the year.

Revenue (Basic dollar volume measure for firms exempt from Federal income tax)—Includes revenue from customers or clients for services rendered and merchandise sold during 1982 whether or not payment was received in 1982. Also included are income from interest, dividends, gross contributions, gifts, and grants (whether or not restricted for use in operations), rents, royalties, dues and assessments from members and affiliates, and net receipts from fundraising activities. Receipts from taxable business activities, as well as tax-exempt activities, are included.

Revenue does not include sales, admissions, and other taxes collected by the organization from customers or clients and paid directly to a local, State, or Federal tax agency; income from the sale of real estate, investments, or other assets; receipts of separately operated departments, concessions, etc., which are leased to others; and amounts transferred to operating funds from capital or reserve funds.

Expenses—Expenses include payroll, employee benefits, interest and rent, taxes, cost of supplies used for operation, depreciation expense, fees paid for fundraising, and other expenses charged to operations during 1982.

Expenses in this report exclude outlays for purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; and, for fundraising organizations, funds transferred to charities and other organizations.

Annual payroll—Payroll includes all forms of compensation such as salaries, wages, commissions, bonuses, vacation allowances, sick-leave pay, and the value of payments in kind (e.g., free meals and lodgings), paid during the year to all employees. Tips and gratuities received by employees from patrons and reported to employers are included. For corporations, it includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service on form 941.

First quarter payroll—This item consists of payroll, as defined above, paid to persons employed at any time during the quarter January to March 1982.

Paid employees for pay period including March 12—Paid employees consist of the full-time and part-time employees, including salaried officers and executives of

corporations, who were on the payroll in the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; not included are proprietors and partners of unincorporated businesses. The definition of paid employees is the same as that used on IRS form 941.

Legal form of organization—The legal form of organization for firms in the mail universe was based on the response to the organization status inquiry on the various census forms. The legal form of organization of nonmail firms was generally based on administrative records of other Federal agencies.

Limited data are published in this series of reports for individual proprietorships and partnerships. A later service industries report, Establishment and Firm Size (Including Legal Form of Organization), SC82-I-1, will present data by the following legal forms of organization for firms subject to Federal income taxes:

1. Corporations.
2. Individual proprietorships.
3. Partnerships.
4. Other.

KIND-OF-BUSINESS CLASSIFICATIONS

Services, as defined in the 1972 SIC manual, include establishments primarily engaged in rendering a wide variety of services to individuals and business establishments.

Establishments covered by the census were assigned kind-of-business classifications according to the industry classifications defined in the 1972 SIC manual. When a more detailed classification than defined in the SIC manual was needed, additional kinds of business were identified within an SIC industry.

Some of the kind-of-business titles and/or codes used on several of the report forms are different from those in the 1972 SIC manual. The code variations do not affect the data tabulated in these publications, since all necessary adjustments are made during the data processing stage.

The basis for a kind-of-business classification is described above in Method of Classifying Kinds of Business. Descriptions for those kinds of business for which data are provided in this report follow.

Hotels, Rooming Houses, Camps, and Other Lodging Places (SIC Major Group 70)

This group includes establishments engaged in providing lodging, or lodging and meals, and camping facilities. Hotels which provide accommodations for permanent residents, tourist homes, and residential mobile home parks are classified in Major Group 65, Real Estate.

Hotels, motor hotels, and motels (SIC 7011)—The SIC manual combines hotels and motels into a single classification, Hotels, motels, and tourist courts.

For large geographic areas, however, data are presented for the following subdivisions of this classification:

1. Hotels, 25 guestrooms or more.
2. Hotels, less than 25 guestrooms.
3. Motels, tourist courts.
4. Motor hotels.

The classification of individual establishments into hotels, motor hotels, and motels and tourist courts was based primarily on the respondent's self-designation.

Rooming and boarding houses (SIC 702)—Establishments renting rooms, with or without board, on a fee basis to permanent or transient guests. Homes for the aged, for children, and for the handicapped that provide additional services, other than nursing care, are classified in Residential care (SIC 836) and homes that provide nursing care in Nursing and personal care facilities (SIC 805). Houses run by membership organizations are classified in Organization hotels and lodging houses, on membership basis (SIC 704).

Sporting and recreational camps (SIC 7032)—Sporting and recreational camps providing lodging and meals or lodging only. These include children's camps, fishing camps, hunting camps, and dude ranches.

Trailering parks and camp sites for transients (SIC 7033)—Establishments providing overnight or short-term sites for trailers, campers, or tents. Residential mobile home parks are classified in Major Group 65, Real Estate.

Organization hotels and lodging houses, on membership basis (SIC 704)—Lodging houses and hotels operated by membership organizations for the benefit of their members and guests, and not open to the general public. Commercial hotels operated by such organizations are classified in Hotels, motor hotels, and motels (group 701). Resident homes for the aged and others in need of residential, social, and personal care are classified in Residential care (SIC 836).

Personal Services (SIC Major Group 72)

This group includes establishments primarily engaged in providing services generally involving the care of one's

personal appearance or apparel, such as barber and beauty shops, dry-cleaning plants, laundries, and photographic studios.

For establishments classified in SIC 721, data for collecting and distributing units (branch outlets, pickup stations, terminals, or depots) owned and operated by a firm which does its own work are merged with those for the firm which owned them, and are not considered as separate establishments.

Power laundries, family and commercial (SIC 7211)—Establishments primarily engaged in operating mechanical laundries with steam or other power. Independently owned agencies for laundry plants are classified in SIC 7212. Laundries using small power equipment of household type are classified in SIC 7219. Excluded are establishments which have power laundry equipment, but which are primarily engaged in a specialty, such as industrial laundering, linen rental, or diaper service. These are classified in other categories within SIC 721.

Garment pressing, and agents for laundries and dry cleaners (SIC 7212)—Establishments primarily engaged in providing laundry and dry-cleaning services, but which have laundry and/or dry-cleaning work done by others. Independently owned collecting and distributing agencies serving dry-cleaning plants or power laundries are included in this classification.

Linen supply (SIC 7213)—Establishments primarily engaged in supplying, on a rental basis, such laundered linens as uniforms, aprons, table covers, bed linens, and towels. Establishments included in this classification may or may not operate their own power laundry facilities.

Diaper service (SIC 7214)—Establishments primarily engaged in supplying diapers (including disposable) and other baby linens to homes, usually on a rental basis. Such establishments may or may not operate their own power laundry facilities.

Coin-operated laundries and dry cleaning (SIC 7215)—Establishments primarily engaged in the operation of coin-operated laundry and/or dry-cleaning equipment. Included are establishments known as laundromats, launderettes, self-service dry cleaners, etc. Establishments which operate coin-operated laundering machines in apartment houses and similar locations are included. Establishments which rent coin-operated laundering machines (e.g., to apartment houses) are classified in SIC 7394.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Coin-operated laundries and dry-cleaning stores.
2. Coin-operated laundry machine routes.

Dry-cleaning plants, except rug cleaning (SIC 7216)—Plants primarily engaged in dry cleaning or dyeing apparel and household fabrics other than rugs for the general public. Establishments primarily engaged in cleaning and repairing rugs are classified in SIC 7217. Independently owned agencies for cleaning plants are classified as SIC 7212. Establishments known as "tailor shops" or "cleaners" are included in this classification only if they do their own cleaning.

Carpet and upholstery cleaning (SIC 7217)—Plants primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repairing are classified in SIC 7699.

Industrial launderers (SIC 7218)—Establishments primarily engaged in supplying laundered or dry-cleaned work uniforms, wiping towels, safety equipment (gloves, flame resistant clothing, etc.), dust control items (treated mats or rugs, mops, tool dust covers cloths, etc.), and similar items to industrial or commercial users. These items may belong to the industrial launderers and be supplied to users on a rental basis, or they may be the customer's own goods. Establishments included in this industry may or may not operate their own laundry or dry-cleaning facilities.

Laundry and garment services, n.e.c. (SIC 7219)—Establishments primarily engaged in furnishing other laundry services, including repairing, altering, and storing clothes for individuals, and in the operation of Chinese, French, and other hand laundries. Custom tailors and fur shops making fur apparel to custom order are classified in retail trade.

Photographic studios, portrait (SIC 722)--Establishments primarily engaged in photography for the general public. Included in this classification are portrait photographers and school, home, and transient photographers. Establishments primarily engaged in commercial photography are classified in SIC 7333. Establishments primarily engaged in film developing and/or print processing for the trade or for the general public are included in SIC 7395; those engaged in motion picture film processing are classified in SIC 7819.

Beauty shops (SIC 723)—Establishments primarily engaged in providing beauty services or both beauty and barber services. Schools for the instruction of beauticians are also included provided a clinic is operated in which a charge is made for services performed by students. Beauty shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are included. However, beauty shops owned by another business and operated as part of that other business (e.g., hotels, department stores) are not included.

Barber shops (SIC 724)—Establishments primarily engaged in providing barber services. Barber colleges are also included provided a charge is made for services performed by students. Barber shop concessions (owned and operated by concessionaires) in hotels and other places are included. However, barber shops owned by another business and operated as part of that other business (e.g., hotels) are not included.

Shoe repair, shoe shine, and hat-cleaning shops (SIC 725)—Establishments primarily engaged in repairing footwear, shining shoes, or cleaning and blocking hats. Shoe repair, shoe shine, or hat-cleaning departments operated as part of other service or retail establishments, such as valet shops, laundries; shoe stores, and department stores, are not included as separate service establishments unless independently owned and operated.

Funeral service and crematories (SIC 726)—Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include funeral merchandise sold and services provided directly by the establishments, such as caskets, burial clothing, and ambulance service. Also included in the receipts are reimbursements for expenditures made to other establishments for funeral-related merchandise sales and services, such as flower sales and livery service. Cemeteries, and crematories operated in conjunction with cemeteries, are classified in SIC 6553; crematories and burial services for pets, in SIC 0752.

Miscellaneous personal services (SIC 729)—Establishments primarily engaged in providing personal services, not elsewhere classified, such as Turkish baths; reducing salons; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; social escort service; checkroom concessions; dressmaking service (material owned by customer); and income tax return preparation service. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in SIC 7993. Coin-operated machine rental is classified in SIC 7394. Establishments which operate coin-operated laundering machines in apartment houses and similar locations are classified in SIC 7215.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Reducing salons and health clubs, except resorts.
2. Tax preparation services.
3. Other personal services, n.e.c.

Business Services (SIC Major Group 73)

This group includes establishments primarily engaged in providing services, not elsewhere classified, to business enterprises on a fee or contract basis.

Advertising agencies (SIC 7311)—Establishments primarily engaged in preparing advertising (writing copy, art work, graphics, and other creative work); providing advertising consultation; and placing advertising in periodicals, newspapers, radio, television, or other advertising media, for clients on a commission or fee basis. Establishments which place advertising with media only (media buying services) are classified in SIC 7319. Establishments which provide commercial art for advertising, but do not place the advertising with media, are classified in SIC 7333. Establishments which write copy, but do not place advertising with media, are classified in SIC 8999. Establishments which solicit advertising for nonaffiliated radio, television, newspapers, or magazines are classified in SIC 7313.

Outdoor advertising services (SIC 7312)—Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric displays (principally outdoors) on panels, bulletin boards, and frames. Such establishments may (as incidental services) construct, repair, and maintain display boards and post advertisements. Sign painting shops are classified in SIC 7399. Shops which make neon signs to order are classified in manufacturing. Establishments primarily engaged in erecting signs are classified in construction.

Radio, TV, and publishers' advertising representatives (SIC 7313)—Establishments primarily engaged in soliciting advertising on a fee basis for (nonaffiliated) newspapers, magazines, and other publications or for radio and television stations. Advertising sales offices operated by these media are classified as auxiliaries and are not included in this census.

Advertising, n.e.c. (SIC 7319)—Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution, distribution of samples, and transit advertising. Establishments which are primarily engaged in providing commercial art or graphics for the advertising industry are classified in SIC 7333. Establishments primarily engaged in mail advertising services, compiling and selling mailing lists, and related services are classified in SIC 7331.

Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies (SIC 732)—Establishments primarily engaged in mercantile and consumer credit reporting or the collection or adjustment of claims. Centralized charge services are classified in SIC major group 61. Insurance adjustment agencies and loan companies are also excluded from this census.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Adjustment and collection agencies.
2. Mercantile reporting agencies.
3. Consumer credit reporting agencies.

Direct mail advertising services (SIC 7331)—Establishments primarily engaged in furnishing services for direct mail advertising, such as creating, producing, and mailing of direct mail advertising. This industry also includes establishments primarily engaged in compiling and selling mailing lists. Establishments primarily engaged in reproducing direct mail copy to order, but which perform none of the other direct mail advertising services, are classified in SIC 7339. Establishments engaged only in printing the copy are classified in manufacturing.

Blueprinting and photocopying services (SIC 7332)—Establishments primarily engaged in reproducing drawings, plans, maps, or other copy, by blueprinting or photocopying. Printing, including "quick printing," is classified in manufacturing.

Commercial photography, art, and graphics (SIC 7333)—Establishments engaged in performing graphics, commercial art, or commercial photography services for advertising agencies, publishers, and other business and industrial users. Producers of still and slide films are included here. Establishments engaged in medical photography and art are classified in SIC 8091. Art, except commercial and medical, is classified in SIC 8999. Establishments primarily engaged in portrait photography are classified in SIC 7221.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial photography.
2. Commercial art.
3. Graphic arts and related design and commercial photography, n.e.c.

Stenographic services; and reproduction services, n.e.c. (SIC 7339)—Establishments primarily engaged in furnishing stenographic services and establishments primarily engaged in mimeographing, rotoprinting, multilithing, and reproduction services. Not included in this industry are establishments primarily engaged in printing (included in manufacturing), blueprinting and photocopying (SIC 7332), and duplicating in connection with direct mail advertising (SIC 7331).

Window cleaning (SIC 7341)—Establishments primarily engaged in cleaning windows in structures.

Disinfecting and exterminating services (SIC 7342)—Establishments primarily engaged in providing disinfecting and deodorizing services and in exterminating insects, rodents, and other pests.

Cleaning and maintenance services, n.e.c. (SIC 7349)—Establishments primarily engaged in furnishing, to structures, cleaning and maintenance services, not elsewhere classified, such as janitorial services, floor waxing, and office cleaning. General building maintenance service is included, but general repair contractors primarily engaged in building repair and maintenance work, or in the cleaning of building exteriors by sand or steam blasting, or in cleaning up after construction, are classified in construction.

News syndicates (SIC 735)—Establishments primarily engaged in furnishing news, pictures, features, etc., and in supplying news reporting services to newspapers, periodicals, and radio and television broadcasters. Nonprofit syndicates operated on a membership basis and commercial (nonmembership) news syndicates are both included in this classification. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

Employment agencies (SIC 7361)—Establishments primarily engaged in providing placement and employment services to employers or those seeking employment. Modeling agencies and nurses' registries are included. Theatrical, radio, and television employment agencies are classified in SIC 7922; motion picture casting bureaus, in SIC 7819; and establishments engaged in furnishing help to other businesses, in SIC 7362.

Help supply services (SIC 7362)—Establishments primarily engaged in supplying help (except agricultural) to other businesses on a contract basis. The help supplied is on the payroll of the supplying establishment. Included are establishments known as "labor pools" and "contract labor offices." Establishments primarily engaged in providing placement and employment services are classified in SIC 7361.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Office help supply services.
2. Help supply, except office workers.

Facilities management services (SIC 7369)—Establishments, not elsewhere classified, primarily engaged in providing personnel to operate specified facilities or to provide services on a fee or contract basis within another business (or government) establishment or installation. Establishments primarily providing one specialized service are classified in the specialized industry, e.g., janitorial service is included in SIC 7349. Management service only is classified in SIC 7392. Computer facilities management is classified in SIC 7374. Establishments which provide both management and staff to operate a business are classified according to the type of activity of the business operated.

Computer programming and other software services (SIC 7372)—Establishments primarily engaged in providing services in computer programming, systems design and analysis, and other computer software. Establishments primarily engaged in the reproduction and sale of prepackaged computer programs and other software may be included here. When not computer related, these services are classified in SIC 7392.

Data processing services (SIC 7374)—Establishments primarily engaged in providing data processing services to others. Service may consist of complete processing and preparation of reports from data supplied by the customer or it may be specialized, such as keying or making data processing equipment available to others on an hourly or time-sharing basis. Also included are establishments primarily engaged in the management and operation of the computer and data processing facilities of others on a continuing basis.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Data processing services, except facilities management.
2. Computer facilities management.

Computer related services, n.e.c. (SIC 7379)—Establishments primarily engaged in providing computer-related services, not elsewhere classified. Renting and leasing of computers and related data processing equipment is included here, except for finance leasing, which is classified in SIC major group 61. Direct leasing by computer manufacturers is classified in manufacturing or wholesale trade. Also included here are establishments engaged in repair and maintenance of computers, and computer consulting services.

Research and development laboratories (SIC 7391)—Establishments primarily engaged in laboratory or other physical research and development activities on a fee or contract basis. Research and development laboratories which perform supporting services for other establishments of the same company are classified as auxiliary to the establishments serviced and are not included here. Also excluded from this classification are establishments engaged in speculative research and development with the intent to manufacture the products of the research or to license others for the use of the patents or processes developed. Nonprofit research agencies funded primarily by investments, grants, or contributions are classified in SIC 8922.

Management, consulting, and public relations services (SIC 7392)—Establishments primarily engaged in furnishing a wide variety of general or specialized management, consulting, or public relations services, such as business analysis, business research, efficiency planning, industrial management, market research, personnel management, and traffic consulting, on a contract or fee basis. Establishments primarily engaged in computer related systems analysis, systems engineering, operations research, and other software services, including computer programming services, are classified in SIC 7372. Management and operation of a business, where operating staff as well as management are provided, is classified in the industry of the establishment managed, e.g., hotel management and operation.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Management and administrative services.
2. Public relations services.
3. Management consulting services.
4. Economic and sociological research.
5. Consulting services, n.e.c.

Detective agencies and protective services (SIC 7393)—Establishments primarily engaged in providing personnel for detective, investigative, patrolling, night watching, or personal protection services for businesses and/or individuals. Establishments primarily engaged in installation, maintenance, and monitoring of mechanical protective devices, such as burglar and fire alarm systems, are classified here, but establishments engaged only in the installation of such devices are included in construction, and establishments engaged only in the sale and installation of such devices are classified in wholesale or retail trade. Armored car services are also included in this industry.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Detective agencies and guard services.
2. Armored car services.
3. Burglar and fire alarm systems.

Equipment rental and leasing services (SIC 7394)—Establishments primarily engaged in renting or leasing (except finance leasing) of machinery, tools, and other equipment, including heavy construction and earth moving equipment. Establishments primarily engaged in finance leasing are classified in SIC major group 61. Establishments renting and leasing automobiles and trucks without drivers are classified in SIC 751; those renting automobiles with drivers, in SIC major group 41. Establishments renting trucks with drivers are classified in transportation; personal items such as lockers (other than refrigerated), clothes, and pillows, in SIC 7299; amusement and recreation items such as bicycles, canoes, and beach chairs and accessories, in SIC 7999; and commercial boats, in SIC major group 44. Direct leasing of machinery or equipment by the manufacturer is classified in manufacturing or wholesale trade. Establishments primarily leasing computer time, including time-sharing services, are classified in SIC 7374; those leasing or renting computers or data processing equipment, in SIC 7379.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Equipment rental.
2. Equipment leasing, except finance leasing.
3. Leasing or rental of heavy construction equipment without operators.
4. Rental of heavy construction equipment with operators.

Photofinishing laboratories (SIC 7395)—Establishments primarily engaged in the developing of films and in photoprinting and enlarging for the trade and/or for the general public. Data for retail outlets (kiosks) for the pickup and delivery of film, which are owned and operated by photofinishing laboratories, are merged with data for the laboratory which owns them, and are not treated as separate establishments. Establishments primarily engaged in processing motion picture films for the motion picture and television industries are classified in SIC 7819.

Trading stamp services (sales offices) (SIC 7396)—Establishments primarily engaged in selling trading stamps or merchandise coupons to merchants. The redemption stores of trading stamp companies are not included here, but are classified as auxiliary to this industry.

Testing laboratories and facilities (SIC 7397)—Establishments primarily engaged in product testing on a fee or contract basis. Testing laboratories which perform supporting services for other establishments of the same company are classified as auxiliary to the establishments serviced and are not included here. Noncommercial testing laboratories are also included in this category. Testing services for education or personnel (not providing instruction or training) are classified in SIC 7392.

Business services, not elsewhere classified (SIC 7399)—Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notary publics, and decorating or trimming shop windows.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Sign painting shops—Establishments primarily engaged in making signs to individual order or in doing office door and window lettering. Establishments primarily engaged in making signs other than on a custom basis and neon sign manufacturers are classified in manufacturing.
2. Interior designing—Establishments primarily engaged in advising clients on the selection of furniture, draperies, rugs, and other interior decorations on a fee or commission basis. Establishments providing an interior designing service, but primarily engaged in the sale of merchandise, are not included. Painting and papering contractors who frequently call themselves "interior decorators" are classified in construction.
3. Telephone answering services—Establishments primarily engaged in transmitting telephone messages to their clients.
4. Water softening services—Establishments primarily engaged in softening water by chemical treatment or other method.
5. Packaging and labeling services—Establishments primarily engaged in packaging and labeling products, on a contract or fee basis, in packages or other containers normally intended for retail distribution. Companies primarily engaged in packing, crating, and otherwise preparing goods for shipping are classified as transportation.
6. Miscellaneous business services, n.e.c.—Establishments primarily engaged in furnishing business services, not elsewhere classified.

Automotive Repair, Services, and Garages (SIC Major Group 75)

This group includes establishments primarily engaged in furnishing automotive repair, parking, rental, and other services to the general public. Similar facilities owned and operated by concerns for their own use and not available to the general public are treated as auxiliary establishments of those concerns and are not included here. Automobile repair departments maintained by establishments engaged in the sale of new automobiles are classified in retail trade, as are gasoline service stations (where sales of merchandise (including fuel) exceed repair receipts). Automobile driving instruction is classified in SIC 8299.

Automotive rental and leasing, without drivers (SIC 751)—Establishments primarily engaged in daily or extended-term rental or leasing of passenger automobiles, trucks, truck tractors and trailers, and other automotive equipment without drivers. Establishments primarily engaged in renting automobiles with drivers are out of scope; those renting or leasing trucks with drivers are classified in SIC group 421; and those renting or leasing heavy construction and earth moving equipment are classified in SIC 7394. Establishments primarily engaged in finance leasing are classified in SIC major group 61.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Passenger car rental, without drivers (SIC 7512 Part)—Establishments primarily engaged in the short-term rental of passenger cars without drivers. Data for separate automotive rental offices or concessions (e.g., airport locations) in the same metropolitan area, for which a common fleet is maintained, are merged, and are not considered separate establishments.
2. Passenger car leasing, except finance leasing (SIC 7512 Part)—Establishments primarily engaged in extended-term leasing of passenger cars without drivers. These establishments may or may not provide maintenance of the vehicle as part of the lease contract.
3. Truck rental, without drivers (SIC 7513 Part)—Establishments primarily engaged in the short-term rental of trucks, truck tractors, or semitrailers without drivers.
4. Truck leasing, except finance leasing (SIC 7513 Part)—Establishments primarily engaged in extended-term leasing of trucks, truck tractors, or semitrailers without drivers. These establishments may or may not provide maintenance of the vehicle as part of the lease contract.
5. Utility trailer and recreational vehicle rental (SIC 7519)—Establishments primarily engaged in the rental (usually short term) of utility and house trailers and recreational vehicles.

Parking lots (SIC 7523)—Establishments primarily engaged in the temporary open air parking of automobiles, usually on an hourly, daily, or monthly basis. Establishments which are a combination of parking lot and structure are classified in SIC 7525. Excluded are municipal parking lots and lots operated by establishments or institutions primarily engaged in other activities, e.g., department stores, hospitals, restaurants. Valet parking is classified in SIC 7299.

Parking structures (SIC 7525)—Establishments primarily engaged in the temporary parking or live storage of automobiles within a structure. Long-time or dead storage of automobiles is not included. Establishments which are a combination of structure and lot are included in this classification. Excluded are municipal parking structures and structures operated by establishments or institutions primarily engaged in other activities, e.g., office buildings, apartment buildings, universities. Valet parking is classified in SIC 7299.

Top and body repair shops (SIC 7531)—Establishments primarily engaged in the repair of automotive tops, bodies, and interiors.

Tire retreading and repair shops (SIC 7534)—Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Paint shops (SIC 7535)—Establishments primarily engaged in automotive painting and refinishing.

General automotive repair shops (SIC 7538)—Establishments primarily engaged in the general repair of automotive vehicles. Establishments primarily engaged in the specialized repair of individual engine components, not elsewhere classified, are classified in SIC 7539. Establishments primarily engaged in repair of motorcycles are classified in SIC 7699.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. General automotive repair shops, except diesel.
2. Diesel repair shops.

Automotive repair shops, n.e.c. (SIC 7539)—Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service, brake relining, and exhaust system repair.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Auto electrical and fuel system services—Establishments primarily engaged in providing automotive engine tune-ups and in repairing automotive electrical systems and fuel components, including carburetors.
2. Radiator repair—Establishments primarily engaged in the repair and cleaning of automotive radiators.
3. Glass replacement and repair—Establishments primarily engaged in the repair and replacement of automotive glass.
4. Brake, front end, and wheel alignment—Establishments primarily engaged in relining, repairing, and adjusting automotive brakes; wheel alignment; and repairing and installing springs, axles, and shock absorbers.
5. Exhaust system services (muffler shops)—Establishments primarily engaged in the installation or repair of automotive exhaust systems (mufflers). The sale of the mufflers or tailpipes is considered to be incidental to the installation of these products.
6. Transmission repair shops—Establishments primarily engaged in the repair of automotive transmissions. If transmissions are sold and installed, the sale of the transmission is considered incidental to the installation. If the transmissions are repaired on a factory basis, the establishment is classified in manufacturing.
7. Other automotive repair shops, n.e.c.—Establishments primarily engaged in specialized automotive repairs, not elsewhere classified, such as frame repair, piston ring service and repair, speedometer repair, heater and air-conditioning repair, etc.

Car washes (SIC 7542)—Establishments primarily engaged in washing cars (custom car wash) or furnishing facilities for the self-service washing of cars and trucks. Waxing and polishing are also classified here.

Other automotive services (SIC 7549)—Establishments primarily engaged in furnishing automotive services, not elsewhere classified, such as lubricating service, towing service, diagnostic service, undercoating service, inspection service, etc.

Miscellaneous Repair Services (SIC Major Group 76)

This group includes establishments primarily engaged in miscellaneous repair services, not elsewhere classified. Repair departments of retail dealers or manufacturers are not included unless operated as separate establishments and reported as such. This group does not include some repair services of which the more important are: automotive repair services, classified in SIC major group 75; garment and shoe repair, classified in major group 72; and computer maintenance and repair services, classified in SIC 7379. Excluded are ship and boat repair, and railroad repair shops which are included in the census of manufactures.

Radio and TV repair shops (SIC 7622)—Establishments primarily engaged in repairing radio and television sets; phonographs, high fidelity (hi-fi) or stereophonic equipment, and tape recorders; in installing and repairing television, amateur and citizens' band antennas; or in installing and servicing radio transmitting and receiving equipment in homes or offices, or in small boats, automobiles, or other vehicles. Establishments primarily engaged in selling radio and television sets are classified in retail trade. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

Refrigeration and air-conditioning repair shops (SIC 7623)—Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment.

Establishments primarily engaged in servicing and repairing gas refrigerators are classified in SIC 7699. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in construction.

Electrical and electronic repair shops, n.e.c. (SIC 7629)—Establishments primarily engaged in the servicing and repair of electrical and electronic equipment and electrical appliances (washing machines, vacuum cleaners, irons, toasters, etc.), not elsewhere classified. Radio and television repair shops are classified in SIC 7622. Refrigeration repair shops are classified in SIC 7623. Electrical contractors and electrical shops engaged primarily in house wiring are included in construction. Armature rewinding and the repair of electric motors are classified in SIC 7694. Repair of computers and related equipment is classified in SIC 7379.

Watch, clock, and jewelry repair (SIC 763)—Establishments primarily engaged in the repair of watches, clocks, and jewelry.

Reupholstery and furniture repair (SIC 764)—Establishments primarily engaged in furniture reupholstering and repair. Establishments primarily engaged in selling upholstery materials, making slipcovers, draperies, etc., to order, or in upholstering new frames to individual order are classified in retail trade, as are establishments making furniture and cabinet work on a custom basis to individual order.

Welding repair (SIC 7692)—Establishments primarily engaged in repair work by welding. Automotive welding is classified here. Welding in connection with the manufacture of a product is classified as manufacturing. Welding contractors doing welding work on the construction site are classified in construction, SIC 1799.

Armature rewinding shops (SIC 7694)—Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair or rebuild for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in SIC 7629.

Repair shops and related services, n.e.c. (SIC 7699)—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters and business machines. Repair services which involve primarily electrical or electronic equipment or components are classified in SIC 7629; however, primarily mechanical repair of electrically powered equipment, for example, electric sewing machine repair, is included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Farm machinery and equipment repair shops—Establishments primarily engaged in the repair of farm machinery and equipment.
2. Lawnmower, saw, knife, tool sharpening and repair—Establishments primarily engaged in sharpening and repairing lawnmowers, saws, knives, and tools.
3. Sewer and septic tank cleaning services—Establishments primarily engaged in cleaning or repairing sewers and septic tanks. Establishments which install septic tanks are classified in construction.
4. Other repair and related services, n.e.c.—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as aircraft flight instrument repair (except electrical), blacksmith shops, bicycle repair, boiler repair, camera repair, dental instrument repair, furnace and chimney cleaning, gunsmith shops, key duplicating shops, motorcycle repair, musical instrument repair, taxidermists, typewriter repair, umbrella repair, and venetian blind repair.

Motion Pictures (SIC Major Group 78)

This group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.

Motion picture production, except for TV (SIC 7813)—Establishments primarily engaged in the production of motion pictures for exhibition other than for television. Establishments engaged in both production and distribution are included here.

Motion picture, tape production for TV (SIC 7814)—Establishments primarily engaged in the production of motion pictures and of tapes, including commercials, for television exhibition. Establishments engaged in both production and distribution are included here.

Services allied to motion picture production (SIC 7819)—Establishments primarily engaged in performing services independent of motion picture production, but allied thereto, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

Motion picture film exchanges (SIC 7823)—Establishments primarily engaged in renting films to exhibitors other than in the field of television. Establishments engaged in both distribution and production are included in SIC 7813.

Film or tape distribution for TV (SIC 7824)—Establishments primarily engaged in renting film or tape to exhibitors in the field of television. Establishments engaged in both distribution and production are in SIC 7814.

Services allied to motion picture distribution (SIC 7829)—Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

Motion picture theaters, except drive-in (SIC 7832)—Commercially operated conventional "four-wall" theaters primarily engaged in the indoor exhibition of motion pictures. Establishments primarily engaged in the commercial exhibition of motion pictures on an itinerant basis with portable projection and sound equipment are included here.

Drive-in motion picture theaters (SIC 7833)—Commercially operated theaters, commonly known as open-air or drive-in, primarily engaged in the outdoor exhibition of motion pictures.

Amusement and Recreation Services, Except Motion Pictures (SIC Major Group 79)

This group includes establishments primarily engaged in providing amusement, recreation, or entertainment on payment of a fee or admission charge, except motion pictures. Gambling businesses, where legal, are also included in this major group; however, combined gambling and lodging facilities with 25 guestrooms or more are classified in SIC 7011.

Dance halls, studios, and schools (SIC 791)—Establishments primarily engaged in operating public dance halls or ballrooms and dance studios and schools. The renting of dance halls or ballrooms to operators is classified as real estate and excluded from this census.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Public dance halls or ballrooms.
2. Dance schools, including children's and professional.

Theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792)—This classification includes the subgroups indicated below, shown separately for large geographic areas:

1. Producers of live theatrical productions (SIC 7922 Part)—Establishments primarily engaged in presenting live theatrical productions. Theaters which are normally rented to theatrical producers are classified as real estate operations and excluded from this census.
2. Producers of radio and TV shows, except tape (SIC 7922 Part)—Establishments primarily engaged in producing shows for presentation on radio, television, in night clubs, etc.
3. Artists' and entertainers' managers or agents, concert bureaus, booking agents (SIC 7922 Part)—Establishments primarily engaged in representing performers and producers for a fee or commission.
4. Other theatrical services (SIC 7922 Part)—Businesses engaged in theatrical services, not elsewhere classified, such as ticket agencies; theatrical, television, and radio employment agencies; theatrical equipment rental and design; lighting; etc.
5. Dance groups and artists (SIC 7929 Part)—Companies, groups, and artists primarily engaged in the presentation of ballet; modern, folk, or ethnic dance; and similar dance presentations.
6. Symphony orchestras, opera companies, and chamber music organizations (SIC 7929 Part)—Symphony orchestras, opera companies, and chamber music organizations (including chamber orchestras) organized for the presentation of their musical specialty.
7. Other music and entertainment presentations (SIC 7929 Part)—Dance and stage bands, orchestras (except symphony or chamber), combos, quintets, soloists, and similar musical organizations, groups, and artists, as well as other entertainers operating on a contract or fee basis for restaurants, night clubs, radio and television, etc. Also included are promoters of a variety of entertainment.

Billiard and pool establishments (SIC 7932)—Establishments primarily engaged in providing facilities for playing billiards and pool.

Bowling alleys (SIC 7933)—Establishments primarily engaged in providing facilities for bowling.

Professional sports clubs, managers, promoters (SIC 7941)—Operators and promoters of professional and semi-professional athletic clubs, promoters of athletic events, and managers of individual professional athletes. Receipts of such establishments do not include revenue from radio or television broadcasts, from sales of players, from concession operators, or from noncustomer sources. Establishments primarily engaged in renting stadiums and athletic fields to sports promoters and clubs are classified as real estate.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Baseball clubs.
2. Football clubs.
3. Other professional sports clubs.
4. Managers and promoters.

Racing, including track operation (SIC 7948)—Promoters and participants in racing activities, including race track operators, operators of racing stables, jockeys, race horse trainers, and race car owners and operators. Establishments which own race tracks, but do not engage in promotion of racing events, are classified in real estate and are not included in the censuses. Stables and kennels primarily engaged in the breeding or boarding of horses and dogs are classified in agriculture.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Auto race track operation.
2. Horse race track operation.
3. Dog race track operation.
4. Racing stables and racing, n.e.c.

Public golf courses (SIC 7992)—Establishments privately operated and primarily engaged in the operation of golf courses open to the public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are included in SIC 7997. Miniature golf courses and golf driving ranges are classified in SIC 7999.

Coin-operated amusement device operators (SIC 7993)—Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business. Such amusement machines include juke boxes, pinball machines, mechanical games, slot machines (where legal), and similar types of amusement equipment. Amusement arcades or parlors are also included. Establishments primarily engaged in rental of such devices are classified in SIC 7394.

Amusement parks (SIC 7996)—Establishments known as amusement parks, theme parks, kiddie parks, etc., which group together a number of attractions such as mechanical rides, amusement devices, refreshment stands, picnic grounds, etc. Individual ride operators or concessionaires operating within the park are classified in SIC 7999. Carnivals operating without a fixed exhibition site are also classified in SIC 7999. Owners of the grounds who do not operate the amusement park are classified in real estate.

Membership sports and recreation clubs (SIC 7997)—Sports and recreation clubs which maintain facilities restricted to use by members and their guests. Country, golf, tennis, yacht, and swimming clubs are included in this industry. Such establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Health clubs are classified in SIC 7299. Membership organizations engaged in civic, social, or fraternal activities are classified in SIC 864.

Amusement and recreation services, n.e.c. (SIC 7999)—Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, riding academies and schools, etc. Membership sports and recreation clubs not open to the general public are classified in SIC 7997.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Concession operators of amusement devices and rides—Concession operators of mechanical rides or of amusement devices in amusement parks, carnivals, circuses, or fairs; or operators of independently operated rides or devices of this type.
2. Carnivals and circuses—Establishments operating a group of amusement, service, and/or retail units and generally known as carnivals, which do not have any fixed exhibition site; or companies engaged in the operation of circuses having acrobatic and animal shows and individual circus acts. Side shows are included here.
3. Fairs—Establishments primarily engaged in arranging and operating the exhibitions and related activities usually associated with county or State fairs. Carnivals and side shows which may be part of the fair, but which are independently owned and operated, are included in the subgroup, "Carnivals and circuses." Other amusement device concessions independently owned and operated are included in the subgroup "Concession operators of amusement devices and rides."
4. Commercial museums, art galleries, and botanical and zoological gardens—Museums, art exhibitors, and botanical and zoological gardens which are supported primarily by admission charges. Commercial art galleries or art dealers primarily selling to the general public are classified in retail trade, SIC 5999. Museums, art galleries, and botanical and zoological gardens supported primarily by contributions, grants, etc., are classified in SIC major group 84.
5. Roller skating rinks—Establishments primarily engaged in operating rinks for roller skating open to the general public for a fee.
6. Ice skating rinks—Establishments primarily engaged in operating rinks for ice skating open to the general public for a fee.
7. Other amusement and recreation services, n.e.c.—Establishments primarily engaged in the commercial operation of sports, amusement, and recreation services, not elsewhere classified. Included are establishments engaged in instruction for sports or recreation, such as baseball, bridge, golf, judo, karate, skiing, swimming, tennis, etc. It also includes establishments renting articles for amusement and recreation, such as beach chairs and accessories, bicycles, golf carts, small boats and canoes, saddle horses, etc.

   Other establishments in this classification include commercially operated athletic clubs or gymnasiums, bathing beaches, domino parlors, gambling establishments (where legal), golf driving ranges, miniature golf, riding academies and stables, shooting galleries, slot-car tracks, ski lifts, day camps, and establishments engaged in the commercial operation of swimming pools open to the general public for a fee. Municipally operated golf courses and swimming pools are excluded from this census. Privately owned tourist attractions, such as natural wonders or manmade exhibits, are included.

Health Services, Except Hospitals (SIC Major Group 80, except 806)

This grouping includes establishments primarily engaged in furnishing medical, surgical, and other health services

to persons. Associations or groups primarily engaged in providing medical or other health services to members are included, but those which only provide insurance covering hospitalization or medical costs are classified in Insurance (major group 63).

Health care facilities were primarily coded based on self-designation. Where multiple levels of care were indicated, but were not apparently separate operations, the facility was generally classified based on the highest level of care provided. Veterinarians are classified in Veterinary services (SIC group 074) and are out of scope. Hospitals (SIC 806) are excluded from the 1982 Census of Service Industries.

Offices of physicians (SIC 801)—Establishments of licensed practitioners having the degree of M.D. or equivalent and engaged in the practice of general or specialized medicine and surgery. Establishments, such as group clinics, in which a group of physicians is associated for the purpose of practicing the profession, are included here. Clinics not owned by physicians are classified in Outpatient care facilities (SIC 808). Osteopathic physicians are classified in SIC 803.

Associations of physicians formed solely for the sharing of expenses (including payroll) and facilities, and not for the purpose of jointly practicing their profession, are also included here. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and not considered operating receipts for medical services provided; neither are such entities tabulated as separate operating establishments. However, their payroll and employment data are included in statistics presented for this category.

Offices of dentists (SIC 802)—Establishments of licensed practitioners having the degree of D.D.S. (or D.D. Sc.) or D.M.D. and engaged in the practice of general or specialized dentistry, including dental surgery. Associations of dentists formed for the sharing of expenses are also included (see SIC 801 for treatment of such associations).

Offices of osteopathic physicians (SIC 803)—Establishments of licensed practitioners having the degree D.O. and engaged in the practice of general or specialized osteopathic medicine.

Offices of chiropractors (SIC 8041)—Establishments of licensed practitioners engaged in the practice of chiropraxis.

Offices of optometrists (SIC 8042)—Establishments of licensed practitioners engaged in the practice of optometry. Establishments where receipts are primarily from the sale of optical goods prescribed as a result of eye examinations performed at another establishment are classified in Miscellaneous retail stores, n.e.c. (SIC 5999).

Offices of health practitioners, n.e.c. (SIC 8049)—Establishments of licensed health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, chiropodists, midwives, nutritionists, occupational therapists, and psychologists.

Skilled nursing care facilities (SIC 8051)—Establishments primarily engaged in providing care and treatment for patients who require continuous health care with inpatient beds, but not hospital services. These establishments must have an organized medical staff, including physician services, and continuous nursing services. Included here are extended care facilities, as well as other types of continuous nursing care facilities.

Nursing and personal care facilities, n.e.c. (SIC 8059)—Establishments primarily engaged in providing some nursing and health-related personal care with inpatient beds, but not continuous nursing services. These establishments have at least one shift with a licensed or registered nurse to provide routine health care and observation. Included are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and aged, which provide personal care, but where health care is incidental, are classified in Residential care (SIC 836).

Medical laboratories (SIC 8071)—Establishments primarily engaged in providing professional, analytic, or diagnostic services to the medical profession or to the patient as prescribed by a physician. Laboratories engaged in the manufacture of medical or pharmaceutical products are included in the census of manufactures. Laboratories engaged in medical research are classified in Research and development laboratories (SIC 7391) or Noncommercial educational, scientific, and research organizations (SIC 892).

Dental laboratories (SIC 8072)—Establishments primarily engaged in making dentures and artificial teeth to order for the dental profession. The manufacture of teeth other than to order is classified in manufacturing.

Outpatient care facilities (SIC 808)—Establishments primarily engaged in outpatient care with permanent facilities and with medical services to provide diagnosis, treatment, or both for patients who are ambulatory and do not require inpatient care. Associations or groups formed primarily to provide medical or other health services to their members, and which themselves provide these services, are included. Health care programs which contract out the provision of services are classified in Accident and health insurance (SIC 6321) and are out of scope of the census. Included in this industry are alcoholism treatment clinics, family planning clinics, health maintenance organizations (HMO's), kidney treatment centers, medical clinics (not owned by licensed health practitioners), physical therapy clinics, and rehabilitation centers (medical treatment).

Health and allied services, n.e.c. (SIC 809)—Establishments primarily engaged in rendering health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, oxygen tent services, and visiting nurse associations. Establishments of registered or practical nurses in independent practice are classified in Offices of health practitioners, n.e.c. (SIC 8049). Ambulance services are classified in Local passenger transportation, n.e.c. (SIC 4119) and are out of scope.

Legal Services (SIC Major Group 81)

This major group includes establishments engaged in offering legal advice or legal services, the head or heads of which are members of the bar. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their profession are also included. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and not considered operating receipts for legal services provided. Neither are such entities considered separate operating establishments; however, their payroll and employment data are included in statistics presented for this category. Nonprofit legal services (including legal aid societies) are classified here.

Selected Educational Services (SIC's 823, 824, 829)

This grouping includes establishments furnishing formal academic or technical courses, correspondence schools, commercial and trade schools, and libraries. Elementary and secondary schools; colleges, universities, and professional schools; and junior colleges and technical institutes are out of scope of the census.

Libraries and information centers (SIC 823)—Establishments primarily engaged in lending books (free or fixed charge) and disseminating information to the general public, such as circulating libraries and centers for documentation.

Correspondence schools (SIC 8241)—Establishments primarily engaged in furnishing educational courses by mail. Offices maintained by such schools for the sale of correspondence courses are classified as auxiliary establishments and are not included here.

Data processing schools (SIC 8243)—Establishments primarily engaged in offering data processing courses in programming and in computer and peripheral equipment operation, including keypunch operation.

Business and secretarial schools (SIC 8244)—Establishments primarily engaged in offering courses in business machines operation (except data processing), office procedures, and secretarial and stenographic skills.

Vocational schools, except vocational high schools, n.e.c. (SIC 8249)—Establishments primarily engaged in offering specialized trade or commercial courses, not elsewhere classified, but not academic training. This industry includes apprentice training, aviation schools, commercial art schools, and practical nursing schools. Schools for the instruction of beauticians are classified in SIC 723; and barber schools in SIC 724.

Schools and educational services, n.e.c. (SIC 829)—Specialized nondegree granting schools, not elsewhere classified, such as music schools, drama schools, language schools, and civil service and other short-term examination preparatory schools. Vocational counseling (excluding rehabilitation) is also included here. Educational testing is included in Management, consulting, and public relations services (SIC 7392).

Social Services (SIC Major Group 83)

This major group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services, and to the handicapped and the disadvantaged. Also included are organizations soliciting funds to be used directly for these and related services, as well as community development and planning agencies.

Individual and family social services (SIC 832)—Establishments primarily engaged in providing one or more of a variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services. This industry also includes offices of specialists providing counseling and referral services and settlement houses, neighborhood centers, and senior citizens' centers. Organizations engaged in community improvement, neighborhood development, or social change are classified in Social services, n.e.c. (SIC 839).

Job training and vocational rehabilitation services (SIC 833)—Establishments primarily engaged in providing training and vocational rehabilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education, job skill or experience, skill obsolescence, or personal characteristics or problems. Included are upgrading and job development services, skill training, world-of-work orientation, and vocational rehabilitation counseling. Also included are establishments primarily engaged in providing work experience for rehabilitees, as well as offices of specialists providing rehabilitation and job counseling.

Child day care services (SIC 835)—Establishments primarily engaged in care of infants or children, or in providing prekindergarten education where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs. Establishments providing babysitting services are classified in Miscellaneous personal services (SIC 7299).

Residential care (SIC 836)—Establishments primarily engaged in the provision of residential social and personal care for children, the aged, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the aged, the deaf, and blind; juvenile correctional homes; and rehabilitation (residential) centers.

Social services, n.e.c. (SIC 839)—Establishments primarily engaged in providing social services, not elsewhere classified, including community improvement, social change, and neighborhood development. Also included are organizations primarily engaged in soliciting contributions on their own account and administering appropriations and allocating funds among other agencies engaged in social welfare services; establishments primarily engaged in the prevention of criminal or antisocial behavior; and regional planning agencies. Establishments which raise funds on a fee basis are classified in Business services, n.e.c. (SIC 7399). Civic, social, fraternal and political organizations are included in Major Group 86, Membership Organizations.

Philanthropic trusts and foundations are out of scope and classified in Major Group 67, Holding and Other Investment Offices, unless they are actually engaged in providing social welfare services.

Noncommercial Museums, Art Galleries, and Botanical and Zoological Gardens (SIC Major Group 84)

This major group includes museums, art galleries, and botanical and zoological gardens, which are not operated commercially. Funding of these establishments is not primarily from admission charges. These establishments are of historical, educational, or cultural interest.

Noncommercial museums and art galleries (SIC 8411)—Establishments primarily engaged in noncommercial operation of museums and art galleries. Historical, cultural, and educational societies whose functions are primarily providing attractions for the public (funded primarily through contributions and grants) are included here. Establishments primarily operating museums and art galleries commercially (funded primarily from admissions) are included in Amusement and recreation services, n.e.c. (SIC 7999). Art galleries or art dealers primarily selling to the general public are classified in retail trade.

Noncommercial arboreta, botanical and zoological gardens (SIC 8421)—Establishments primarily engaged in the noncommercial operation of arboreta and botanical and zoological gardens. Establishments primarily operating commercial exhibits (funded primarily from admissions) are included in Amusement and recreation services, n.e.c. (SIC 7999).

Selected Membership Organizations (SIC's 861, 862, 864, 869)

This grouping includes organizations operating on a membership basis for the promotion of the interests of the members. Also included are organizations which are not operated on a membership basis, but for the promotion of the interests of a constituency or group of supporters. This grouping does not include establishments operated by membership organizations which are elsewhere classified, such as hotels open to the general public, golf and country clubs, fraternity and sorority houses, and credit unions.

Establishments of religious organizations operated for worship or for promotion of religious activities, such as churches, convents, religion schools and missions, are classified in Religious organizations (SIC 866) and are out of scope of the census. Also excluded are Labor unions and similar labor organizations (SIC 863) and Political organizations (SIC 865).

Business associations (SIC 861)—Membership organizations engaged in promoting business interests of their members, such as better business bureaus, boards of trade, chambers of commerce, industrial standards committees, merchants associations, real estate boards, and trade associations. Farmers' cooperative marketing associations are classified in wholesale trade. Security and commodity exchanges are classified in SIC 623 and are out of scope. Civic and social businessmen's clubs are included in Civic, social, and fraternal organizations (SIC 864).

Professional membership organizations (SIC 862)—Membership organizations of professional persons for the advancement of the interests of their profession, such as bar associations, engineering associations, and scientific membership organizations.

Civic, social, and fraternal associations (SIC 864)—Membership organizations engaged in civic, social, or fraternal activities, such as alumni associations, citizens' associations, fraternities, scout organizations, singing societies, university clubs, veterans' organizations, youth associations, consumer education and public advocacy groups (except organizations primarily engaged in research). Bars and restaurants owned and operated by organizations, for members and guests only, are also classified here. Hotels and lodging houses operated by organizations for members and their guests, including fraternity and sorority houses, are classified in Organization hotels and lodging houses, on membership basis (SIC 704). Membership sports and recreation clubs are classified in SIC 7997.

Membership organizations, n.e.c. (SIC 869)—Membership organizations, not elsewhere classified, such as athletic regulatory associations, automobile owners' associations, farm bureaus, historical clubs, and humane societies.

Miscellaneous Services (SIC Major Group 89)

This major group includes establishments engaged in performing services, not elsewhere classified, such as those rendered by engineers, architects, surveyors, accountants, artists, lecturers, and writers, and establishments primarily engaged in noncommercial educational, scientific, and other general welfare research activities.

Engineering, architectural, and surveying services (SIC 891)—Establishments primarily performing professional services in the fields of architecture, engineering, and land

surveying. Graphic arts and related design are classified in SIC 7333; drafting services, in SIC 7399; systems engineering or design (not computer related), in SIC 7392; and computer related systems engineering or design, in SIC 7372. Establishments primarily engaged in construction contracting are classified in construction. Landscape architects are classified in agricultural services.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Architectural services.
2. Engineering services.
3. Surveying services.

Noncommercial educational, scientific, and research organizations (SIC 892)—Establishments primarily engaged in noncommercial research into and dissemination of information for public health, education, or general welfare, such as archaeological expeditions, educational research, medical research, and research institutes. Establishments included here operate primarily on funds from endowments, contributions, and grants. Establishments primarily engaged in physical research on a contract or fee (commercial) basis are included in Research and development laboratories (SIC 7391), and those primarily engaged in nonphysical research on a commercial basis are included in Management, consulting, and public relations services (SIC 7392).

Accounting, auditing, and bookkeeping services (SIC 893)—Establishments primarily engaged in furnishing accounting, auditing, or bookkeeping services. Such establishments may, as part of providing such service, use data processing and tabulation techniques, although those techniques do not qualify as primary activities. Establishments primarily providing income tax preparation services for individuals without accounting, auditing, and bookkeeping services are classified in Miscellaneous personal services (SIC 7299).

Services, n.e.c. (SIC 899)—Establishments primarily providing services, not elsewhere classified, such as artists (excluding commercial and medical artists), authors, scientific consultants (working on their own account), inventors, lecturers, music arrangers, newspaper columnists, radio commentators, song writers, weather forecasters, and writers. Establishments primarily providing commercial art services are classified in Commercial photography, art, and graphics (SIC 7333); writers of advertising copy who also place advertising with the media are classified in Advertising agencies (SIC 7311); business and management consultants are classified in Management, consulting and public relations services (SIC 7392), engineering consultants in Engineering, architectural, and surveying services (SIC 891); computer consulting in Computer related services, n.e.c. (SIC 7379); and advertising consulting in Advertising agencies (SIC 7311).

There is evidence that among small employer establishments (for which kind-of-business information is obtained from administrative records), many service establishments are classified incorrectly in this industry because there is insufficient information to determine the correct kind-of-business classification. Therefore, the published data probably overstate the number of establishments and level of activity for this category.

APPENDIX B.

SELECTED QUESTIONNAIRES

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS
FORM

1982 CENSUS OF SERVICE INDUSTRIES

O.M.B. APPROVAL NO. 0607-0383 EXPIRES 11/84

NOTICE – Response to this inquiry is required by law (title 13, U.S. Code). By the same law, your report to the Census Bureau is confidential. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

Please complete this form and RETURN TO: BUREAU OF THE CENSUS
1201 East Tenth Street
Jeffersonville, Indiana 47134

DUE DATE: FEBRUARY 15, 1983

If you cannot file by the due date, a time extension request should be sent to the above address; please include your 11-digit Census File Number (CFN).

Note – *Please read the accompanying instructions before answering the questions.*

In correspondence pertaining to this report please refer to this Census File Number (CFN)

Employer Identification (EI) Number

Please correct errors in name, address, and ZIP code. ENTER street and number if not shown.

Item 1 – EMPLOYER IDENTIFICATION NUMBER

Is the Employer Identification (EI) Number shown in the label the SAME as that used for this establishment on its latest 1982 Employer's Quarterly Federal Tax Return, Treasury Form 941?

094 1 ☐ YES 2 ☐ NO – *Enter current EI No.* (9 digits)

Item 2 – PHYSICAL LOCATION OF ESTABLISHMENT

Answer items a, b, c, and d

NOTE: P.O. boxes or rural routes are not physical locations.

a. ☐ Same as shown in mailing label. If different, indicate change.

NUMBER AND STREET

CITY, TOWN, VILLAGE, ETC. | STATE | ZIP CODE

b. Is this establishment physically located inside the legal boundaries of the city, town, village, etc.?

095 1 ☐ YES 2 ☐ NO 3 ☐ No legal boundaries 4 ☐ Don't know

c. Type of municipality where physically located

096 1 ☐ City, village, or borough 2 ☐ Town or township 3 ☐ Other or don't know

d. Name of county where physically located

Item 3 – OPERATIONAL STATUS

a. How many months during 1982 did this firm or organization actively operate this establishment? — Number of months: 002

b. Mark (X) the **ONE** box which best describes this establishment at the end of 1982.

001 1 ☐ In operation
2 ☐ Temporarily or seasonally inactive
3 ☐ Ceased operation – Give date →
4 ☐ Sold or leased to another operator – Give date at right → AND enter name, etc., below.

Figures only

Month	Day	Year

NAME OF NEW OWNER OR OPERATOR

NUMBER AND STREET

CITY | STATE | ZIP CODE

Item 4 – ORGANIZATIONAL STATUS

*Mark (X) the **ONE** box which best describes this establishment during 1982.*

003 1 ☐ Individual proprietorship
2 ☐ Partnership
5 ☐ Government – *Specify*
0 ☐ Corporation
9 ☐ Other – *Specify*

Item 5 – TAX STATUS

a. Is this establishment operated on a not-for-profit basis?

005 1 ☐ YES 2 ☐ NO – *SKIP to item 6*

b. Was all or part of the income of this establishment or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?

004 1 ☐ YES 2 ☐ NO

HOW TO REPORT DOLLAR FIGURES

Value figures may be reported in dollars or rounded to thousands.
Example: If a figure is $1,125,628, report either → *Preferred* / *Acceptable*

	Millions (000)	Thousands (000)	Dollars (000)
Preferred	1	126	
Acceptable	1	125	628

Item 6 – DOLLAR VOLUME

		Mil.	Thou.	Dol.
If the answer to item 5b was "YES," skip to part b, otherwise, complete part a and skip to item 7.				
a. **OPERATING RECEIPTS** of taxable establishments in 1982	015			
b. **REVENUE and EXPENSES** of tax-exempt establishments				
(1) **REVENUE** in 1982	010			
(2) **EXPENSES** in 1982 (Including payroll)	040			

Item 7 – PAYROLL AND EMPLOYMENT

		Mil.	Thou.	Dol.
a. **Payroll in 1982, before deductions**				
(1) Total **ANNUAL** payroll	030			
(2) **FIRST QUARTER** payroll	031			
b. **Employment in 1982**		Number		
Number of paid employees for the pay period including March 12, 1982. (Include both full- and part-time employees.)	032			

Item 8 – KIND OF BUSINESS OR ACTIVITY

*Mark (X) the **ONE** box which best describes the activity that accounted for this establishment's MAJOR portion of receipts or revenue in 1982.*

(Categories appropriate to individual form)

PENALTY FOR FAILURE TO REPORT

CONTINUE ON PAGE 2 →

(Items 9 through 15 (where applicable) vary by form and contain questions on data such as sources of receipts, hotel rooms, laundry equipment, exported services, theater capacity, and personnel and payroll by type.)

The following items represent the last three items (although item numbers vary) used on all forms.

NOTE *Answer item 13 only if your Census File Number (CFN), shown in the address label of this report form, begins with a zero.*

Item 13 – OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

a. Is this establishment owned or controlled by another entity? 097 1 ☐ YES → 2 ☐ NO

ENTER OWNING OR CONTROLLING ENTITY NAME, ADDRESS, AND ZIP CODE

EI No. (9 digits) ☐☐☐–☐☐☐☐☐☐

b. Does this establishment own or control any other entity or entities? 098 1 ☐ YES → 2 ☐ NO

ENTER OWNED OR CONTROLLED ENTITY NAME, ADDRESS, AND ZIP CODE

EI No. (9 digits) ☐☐☐–☐☐☐☐☐☐

c. How many establishments were operated under the EI Number shown in the address label (or as corrected in item 1) at the end of 1982? → Number 079

If more than one, provide the physical location address and other information indicated below for each establishment. Continue with same format in item 14 (or attach a separate sheet) if necessary.

	NAME, ADDRESS, AND ZIP CODE	1982	Mil.	Thou.	Dol.
1		Receipts or revenue 081			
	KIND-OF-BUSINESS DESCRIPTION	Annual payroll 082			
		Census use 088			
2	NAME, ADDRESS, AND ZIP CODE	1982	Mil.	Thou.	Dol.
		Receipts or revenue 081			
	KIND-OF-BUSINESS DESCRIPTION	Annual payroll 082			
		Census use 088			

Item 14 – REMARKS – Please use this space for any explanations that may be essential in understanding your reported data.

Item 15 – CERTIFICATION – This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report – *Print or type*				Period covered by this report →	FROM: Mo. Year	TO: Mo. Year
Telephone →	Area code	Number	Extension	Signature of authorized person		Date

FORM

o U.S. GOVERNMENT PRINTING OFFICE 1982 - 559-111/33

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS
FORM
CB-8004

1982 CENSUS OF SERVICE INDUSTRIES
NURSING AND OTHER HEALTH CARE FACILITIES
(Including Personal Care and Outpatient Care Facilities)

O.M.B. APPROVAL NO. 607-0381 EXPIRES 11/84

NOTICE – Response to this inquiry is required by law (title 13, U.S. Code). By the same law, your report to the Census Bureau is confidential. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

Please complete this form and return to: BUREAU OF THE CENSUS, 1201 East Tenth Street, Jeffersonville, Indiana 47134

DUE DATE: FEBRUARY 15, 1983

If you cannot file by the due date, a time extension request should be sent to the above address; please include your 11-digit Census File Number (CFN).

Note – *Please read the accompanying instructions before answering the questions.*

In correspondence pertaining to this report please refer to this Census File Number (CFN)

Employer Identification (EI) Number

CB-8004

Please correct errors in name, address, and ZIP code. ENTER street and number if not shown.

Item 1 – EMPLOYER IDENTIFICATION NUMBER

Is the Employer Identification (EI) Number shown in the label the SAME as that used for this establishment on its latest 1982 Employer's Quarterly Federal Tax Return, Treasury Form 941?

094 1 ☐ YES 2 ☐ NO – *Enter current EI No.* (9 digits) ☐☐☐–☐☐☐☐☐☐☐

Item 2 – PHYSICAL LOCATION OF ESTABLISHMENT

Answer items a, b, c, and d

NOTE: P.O. boxes or rural routes are not physical locations.

a. ☐ Same as shown in mailing label. If different, indicate change.

NUMBER AND STREET

CITY, TOWN, VILLAGE, ETC. | STATE | ZIP CODE

b. Is this establishment physically located inside the legal boundaries of the city, town, village, etc.?

095 1 ☐ YES 2 ☐ NO 3 ☐ No legal boundaries 4 ☐ Don't know

c. Type of municipality where physically located

096 1 ☐ City, village, or borough 2 ☐ Town or township 3 ☐ Other or don't know

d. Name of county where physically located

Item 3 – OPERATIONAL STATUS

a. How many months during 1982 did this firm or organization actively operate this establishment? — Number of months: 002

b. Mark (X) the **ONE** box which best describes this establishment at the end of 1982.

001 1 ☐ In operation
2 ☐ Temporarily or seasonally inactive
3 ☐ Ceased operation – *Give date* →
4 ☐ Sold or leased to another operator – *Give date at right* → *AND enter name, etc., below*

Figures only

Month	Day	Year

NAME OF NEW OWNER OR OPERATOR

NUMBER AND STREET

CITY | STATE | ZIP CODE

Item 4 – ORGANIZATIONAL STATUS

*Mark (X) the **ONE** box which best describes this establishment during 1982.*

003 1 ☐ Individual proprietorship
2 ☐ Partnership
5 ☐ Government – *Specify*
0 ☐ Corporation
9 ☐ Other – *Specify*

Item 5 – TAX STATUS

a. Is this establishment operated on a not-for-profit basis?

005 1 ☐ YES 2 ☐ NO – *SKIP to item 6*

b. Was all or part of the income of this establishment or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?

004 1 ☐ YES 2 ☐ NO

HOW TO REPORT DOLLAR FIGURES

Value figures may be reported in dollars or rounded to thousands.

Example: If a figure is $1,125,628, report either

	Millions (000 000)	Thousands (000)	Dollars (000)
Preferred	1	126	
Acceptable	1	125	628

Item 6 – DOLLAR VOLUME

If the answer to item 5b was "YES," skip to part b; otherwise, complete part a and skip to item 7.

		Mil.	Thou.	Dol.
a. **OPERATING RECEIPTS** of taxable establishments in 1982	010			
b. **REVENUE and EXPENSES** of tax-exempt establishments				
(1) **REVENUE** in 1982	010			
(2) **EXPENSES** in 1982 (including payroll)	040			

Item 7 – PAYROLL AND EMPLOYMENT

		Mil.	Thou.	Dol.
a. **Payroll in 1982, before deductions**				
(1) Total **ANNUAL** payroll	030			
(2) **FIRST QUARTER** payroll	031			
b. **Employment in 1982**		Number		
Number of paid employees for the pay period including March 12, 1982. (Include both full- and part-time employees.)	032			

Item 8 – KIND OF ACTIVITY OR FACILITY

*Mark (X) the **ONE** box which best describes this facility or its primary activity.*

070

Nursing and personal care facilities, except residential

- Facility providing skilled and intensive nursing care (including any establishment certified to participate as a Skilled Nursing Facility in the Medicare and/or Medicaid programs) ☐ 805101
- Other nursing or health-related personal care facility (including any establishment certified to participate as an Intermediate Care Facility in the Medicaid program) ☐ 805901

} *Complete all items*

- General medical and surgical hospital ☐ 806201
- Psychiatric hospital ☐ 806301
- Specialty hospital, except psychiatric (e.g., children's, maternity, tuberculosis, etc.) ☐ 806901

} *SKIP to item 13*

- Residential care facility (primarily room and board, with health care incidental) ☐ 936101
- Home health care (e.g., visiting nurses association) ☐ 809121
- Outpatient care facility NOT operated by a group of licensed health practitioners ☐ 808101
- Health association (including HMO's) providing medical services ☐ 808102

} *SKIP to item 10*

ITEM 8 CONTINUED ON PAGE 2

PENALTY FOR FAILURE TO REPORT

CONTINUE ON PAGE 2 →

Item 8 – KIND OF ACTIVITY OR FACILITY – Continued 070

Health association (including HMO's) providing insurance only	☐	9632400
Office of physician (licensed practitioner having M.D. degree (or equivalent) and engaged in the practice of general or specialized medicine and surgery)	☐	801111
Office of dentist or dental surgeon	☐	802101
Office of optometrist	☐	804201
Outpatient care facility operated by a group of licensed health practitioners – *Describe type of practitioner*	☐	777777
Ambulance service	☐	3411900
Other health service – *Describe*	☐	809122
Sightseeing buses and other local passenger transportation	☐	9411900
Other kind of activity or facility – *Describe*	☐	777777

→ *SKIP to item 13*

Item 9 – FACILITY CHARACTERISTICS

Was this facility certified on December 31, 1982 to participate as a(n):

a. Skilled Nursing Facility in the Medicare program?	845	1 ☐ YES	2 ☐ NO
b. Skilled Nursing Facility in the Medicaid program?	846	1 ☐ YES	2 ☐ NO
c. Intermediate Care Facility in the Medicaid program?	847	1 ☐ YES	2 ☐ NO

Item 10 – SELECTED SOURCES OF REVENUE OF TAX-EXEMPT ESTABLISHMENTS

(To be completed only by those indicating "YES" in Item 5b)

Did this establishment have revenue from the following sources in 1982?

			Mil.	Thou.	Dol.
a. Investments, e.g., dividends, rents, interest (DO NOT include income from the sale of investments)	515	1 ☐ YES – *Amount* →	516		
		2 ☐ NO			
b. Gifts, grants, contributions	517	1 ☐ YES – *Amount* →	518		
		2 ☐ NO			

Item 11 – GAINS (OR LOSSES) FROM THE SALE OF ASSETS OF TAX-EXEMPT ESTABLISHMENTS

(To be completed only by those indicating "YES" in Item 5b)

Did this establishment have gains (or losses) from the sale of assets in 1982? (Assets include land, buildings, equipment, and stocks, bonds, and other marketable securities. Gains (or losses) should not be included in total revenue in item 6b(1).)

			Mil.	Thou.	Dol.
	525	1 ☐ YES, gain – *Amount* →	526		
		2 ☐ YES, loss – *Amount* →			
		3 ☐ NO gain or loss			

Item 12 – RELIGIOUS OWNERSHIP OR CONTROL

Is this establishment owned or controlled by a church or similar religious entity, or controlled by a board of directors appointed by such an entity? 546 1 ☐ YES 2 ☐ NO

NOTE *Answer item 13 only if your Census File Number (CFN), shown in the address label of this report form, begins with a zero.*

Item 13 – OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

a. Is this establishment owned or controlled by another entity? 097 1 ☐ YES → 2 ☐ NO

ENTER OWNING OR CONTROLLING ENTITY NAME, ADDRESS, AND ZIP CODE

EI No. (9 digits) ☐☐☐–☐☐☐☐☐☐

b. Does this establishment own or control any other entity or entities? 098 1 ☐ YES → 2 ☐ NO

ENTER OWNED OR CONTROLLED ENTITY NAME, ADDRESS, AND ZIP CODE

EI No. (9 digits) ☐☐☐–☐☐☐☐☐☐

c. How many establishments were operated under the EI Number shown in the address label (or as corrected in item 1) at the end of 1982? → 079 Number

If more than one, provide the physical location address and other information indicated below for each establishment. Continue with same format in Item 14 (or attach a separate sheet) if necessary.

		1982	Mil.	Thou.	Dol.
1	NAME, ADDRESS, AND ZIP CODE	Receipts or revenue	081		
	KIND-OF-BUSINESS DESCRIPTION	Annual payroll	082		
		Census use	088		
2	NAME, ADDRESS, AND ZIP CODE	1982	Mil.	Thou.	Dol.
		Receipts or revenue	081		
	KIND-OF-BUSINESS DESCRIPTION	Annual payroll	082		
		Census use	088		

Item 14 – REMARKS – Please use this space for any explanations that may be essential in understanding your reported data.

Item 15 – CERTIFICATION – This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report – *Print or type*				Period covered by this report →	FROM: Mo.	Year	TO: Mo.	Year
Telephone →	Area code	Number	Extension	Signature of authorized person			Date	

FORM CB-8004

* U.S. GOVERNMENT PRINTING OFFICE 1983-559-111/33

CB-I (S-1M)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1982 CENSUS OF SERVICE INDUSTRIES
INSTRUCTIONS

This report should be completed and returned in the pre-addressed envelope provided as soon as possible, but not later than February 15, 1983. If this report does not appear to apply to your kind of business or activity, describe your business or activity in item 8 and complete the remainder of the report as accurately as possible. In most cases, completion of this form will satisfy Census requirements and eliminate further correspondence. If additional information is needed, we will either write or telephone you.

If filing by February 15 causes an undue burden, or if you have any questions, please write to the **Bureau of the Census**, 1201 East Tenth Street, Jeffersonville, Indiana 47134. **Always include** the Census File Number (number following "CFN" in address label) on this report in all correspondence.

This report should cover calendar year 1982. (Educational institutions should report for the fiscal year which ended during 1982.) If book figures are not available, **estimates** are acceptable.

DOLLAR VOLUME ITEMS should be rounded to the nearest thousand dollars as illustrated on the form.

IF THIS COMPANY OR ORGANIZATION OPERATED MORE THAN ONE ESTABLISHMENT (LOCATION) AT THE END OF 1982 UNDER THE SAME EMPLOYER IDENTIFICATION NUMBER, enter the location of your main establishment in item 2 and, beginning with item 3, report the combined data for all locations. In the "Ownership, Control, and Locations of Operation" inquiry, provide information separately for each location, including the main establishment.

DEFINITIONS (Where applicable)

Establishment – A single physical location where business is conducted or services are performed. For physically dispersed operations such as carnivals, establishments are represented by those relatively permanent main or branch offices, stations, etc., which are either (1) directly responsible for supervising such operations, or (2) the base from which personnel operate. All leased service departments, concessions, chairs, etc., as well as leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate establishments.

Employer Identification (EI) Number – The nine-digit identification number assigned by the Internal Revenue Service (IRS) and used to file Federal employment and income tax returns. (The tenth digit shown is an internally-used check digit.)

Tax-exempt establishment – Establishment with all or part of its income exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code (i.e. those who answer "YES" to item 5b – see also instructions for item 5 below).

Item 2 – PHYSICAL LOCATION OF ESTABLISHMENT

Answers to the physical location question will be used in developing statistics on the economic activities of the state, county, city, village, etc., in which the establishment is located. For this reason, it is important that you indicate whether or not the mailing address shown in the label is also the physical location of the establishment. If the mailing address and the actual physical location are not the same, please provide the address of the actual physical location.

Item 4 – ORGANIZATIONAL STATUS

Indicate the legal form of organization used for tax purposes by the establishment. Mark (X) "government" if establishment is operated by or is under the control of a government entity or a board of directors either appointed by such an entity or publicly elected.

Item 5 – TAX STATUS (Where applicable)

Establishment operated on a "not-for-profit basis" is an establishment (or organization) whose objective is to provide some service without regard to making a profit for its members, owners, or directors.

Sections 501 and 521 of the Internal Revenue Code are those sections under which the Internal Revenue Service may grant tax-exempt status to certain types of non-profit organizations, such as charitable, health, educational, or research organizations.

Item 6 – DOLLAR VOLUME – *TAXABLE ESTABLISHMENTS*

OPERATING RECEIPTS

Include

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 1982, whether or not payment was received in 1982.
- (For legal services, offices of physicians and other health practitioners, and architectural, engineering and surveying services only.) Payment received in 1982 from services provided regardless of when such services were rendered.
- (For advertising and other agencies operating on a commission basis.) Commissions, fees, and other operating income, NOT gross billings or sales.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.

Exclude

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency.
- Rents from and receipts of separately operated departments, concessions, chairs, etc., which are leased to others.
- Income from the sale of real estate (land and buildings), investments or other assets.
- Income from interest, rental of real estate, dividends, contributions, and grants.
- Commissions from vending machine operators.
- Other nonoperating income.
- (For establishments engaged in rental and leasing.) Sales of used equipment.

Item 6 – DOLLAR VOLUME – *TAX-EXEMPT ESTABLISHMENTS*

REVENUE

Include

- Gross revenue from services provided, from the use of facilities, and from merchandise sold in 1982, whether or not payment was received in 1982.
- Income from interest, dividends, gross contributions and grants (whether or not restricted for use in operations), rents (including display space rentals), and royalties.
- Dues and assessments from members and affiliates.
- Commissions earned from the sale of merchandise owned by others.
- Net receipts from fundraising activities.
- Receipts from taxable business activities of tax-exempt establishments as covered by IRS Form 990T.

Exclude

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency.
- Income from the sale of real estate (land and buildings), investments or other assets.
- Receipts of separately operated departments, concessions, chairs, etc., which are leased to others.
- Amounts transferred to operating funds from capital or reserve funds.

CONTINUE ON REVERSE

Item 6 -- DOLLAR VOLUME -- *TAX-EXEMPT ESTABLISHMENTS* -- Continued

EXPENSES

Include

- Payroll, employee benefits, interest and rent expenses, taxes, supplies used for operating, cost of merchandise sold, and other expenses allocated to operations during 1982.
- Depreciation expense (for establishments or organizations for which pertinent accounts were maintained).
- Fees paid to other organizations for fundraising.

Exclude

- Outlays for the purchase of real estate (land and buildings); for construction; for additions, major alterations, and improvements to existing facilities; and all other capital expenditures.
- Funds invested.
- Assessments (dues) paid to the parent or other chapters of the same organization.
- (For establishments engaged in raising funds.) Funds which are transferred to charities or other organizations.

Item 7 -- PAYROLL AND EMPLOYMENT

Definitions are the same as those used on the Employer's Quarterly Federal Tax Return, Form 941, and as described in Circular E, Employer's Tax Guide.

a. Payroll

Include

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 1982, whether or not subject to income or FICA tax.
- Salaries of officers and executives of a corporation.

Exclude

- Payments to or withdrawals by proprietors or partners of an unincorporated firm.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other firms in this establishment.

b. Employment

Include

- All full-time and part-time employees on the payroll during the pay period including March 12, 1982.
- Salaried officers and executives of a corporation.
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude

- Proprietors or partners of an unincorporated firm.
- Employees of departments or concessions operated by other firms in this establishment.

OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

a. Indicate whether ANOTHER company owns more than 50 percent of the voting stock OR has the power to control the management and policies of this company.

MARK "NO" if --

- This company has a franchise entitling it to use a trade name, but is not owned or controlled by the franchisor.
- This company has one or more leased departments in an establishment owned by another company, but the other company (lessor) does not own or control the department(s).
- This company is engaged in the management of a business owned by others.

b. Indicate whether THIS company owns more than 50 percent of the voting stock OR has the authority to direct or cause the direction of management and policies of any subsidiary and/or affiliate.

c. Include all selling and service locations and any other facilities such as warehouses, administrative offices, etc. If operating more than one establishment, be sure to include your main establishment in the itemized listing. The sum of the sales/receipts and annual payroll reported for your individual establishments should equal the corresponding entries in items 6 and 7a(1). If any employees worked at more than one location, report them for the one at which they spent most of their working time.

- (For contract management companies.) If the primary kind of activity of this establishment in 1982 was the management and continuous operation of facilities owned by another entity, each establishment managed AND operated should be considered a separate location provided that NONE of the personnel of such establishments are employed by the owner.

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS
FORM
CB-8300

1982 CENSUS OF SERVICE INDUSTRIES

SOCIAL SERVICES

O.M.B. APPROVAL NO. 0607-0183; EXPIRES 11/84

NOTICE – Response to this inquiry is required by law (title 13, U.S. Code). By the same law, your report to the Census Bureau is **confidential**. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

Please complete this form and RETURN TO: BUREAU OF THE CENSUS, 1201 East Tenth Street, Jeffersonville, Indiana 47134

DUE DATE: FEBRUARY 15, 1983

If you cannot file by the due date, a time extension request should be sent to the above address; please include your 11-digit Census File Number (CFN).

Note – *Please read the accompanying instructions before answering the questions.*

In correspondence pertaining to this report please refer to this Census File Number (CFN)

CB-8300

Employer Identification (EI) Number

Please correct errors in name, address, and ZIP code. ENTER street and number if not shown.

Item 1 – EMPLOYER IDENTIFICATION NUMBER

Is the Employer Identification (EI) Number shown in the label the SAME as that used for this establishment on its latest 1982 Employer's Quarterly Federal Tax Return, Treasury Form 941?

094 1 ☐ YES 2 ☐ NO – *Enter current EI No.* (9 digits) [ ][ ][ ][ ][ ][ ][ ][ ][ ]

Item 2 – PHYSICAL LOCATION OF ESTABLISHMENT

Answer items a, b, c, and d

NOTE: P.O. boxes or rural routes are not physical locations.

a. ☐ Same as shown in mailing label. If different, indicate change.

NUMBER AND STREET

CITY, TOWN, VILLAGE, ETC. | STATE | ZIP CODE

b. Is this establishment physically located inside the legal boundaries of the city, town, village, etc.?

095 1 ☐ YES 2 ☐ NO 3 ☐ No legal boundaries 4 ☐ Don't know

c. Type of municipality where physically located

096 1 ☐ City, village, or borough 2 ☐ Town or township 3 ☐ Other or don't know

d. Name of county where physically located

Item 3 – OPERATIONAL STATUS

a. How many months during 1982 did this firm or organization actively operate this establishment? — Number of months — 002

b. Mark (X) the **ONE** box which best describes this establishment at the end of 1982.

001 1 ☐ In operation
2 ☐ Temporarily or seasonally inactive
3 ☐ Ceased operation – *Give date* →
4 ☐ Sold or leased to another operator – *Give date at right* → *AND enter name, etc., below*

Figures only

Month	Day	Year

NAME OF NEW OWNER OR OPERATOR

NUMBER AND STREET

CITY | STATE | ZIP CODE

Item 4 – ORGANIZATIONAL STATUS

*Mark (X) the **ONE** box which best describes this establishment during 1982.*

003 1 ☐ Individual proprietorship 0 ☐ Corporation
2 ☐ Partnership 9 ☐ Other – *Specify*
5 ☐ Government – *Specify*

Item 5 – TAX STATUS

a. Is this establishment operated on a not-for-profit basis?

005 1 ☐ YES 2 ☐ NO – *SKIP to item 6*

b. Was all or part of the income of this establishment or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?

004 1 ☐ YES 2 ☐ NO

HOW TO REPORT DOLLAR FIGURES

Value figures may be reported in dollars or rounded to thousands.

Example: If a figure is $1,125,628, report either ➡

	Millions (000)	Thousands (000)	Dollars (000)
Preferred	1	126	
Acceptable	1	125	628

Item 6 – DOLLAR VOLUME

If the answer to item 5b was "YES," skip to part b; otherwise, complete part a and skip to item 7.

		Mil.	Thou.	Dol.
a. **OPERATING RECEIPTS** of taxable establishments in 1982	010			
b. **REVENUE and EXPENSES** of tax-exempt establishments				
(1) **REVENUE** in 1982	010			
(2) **EXPENSES** in 1982 (Including payroll) (Establishments engaged in raising funds should exclude funds which were transferred to charities or other organizations.)	040			

Item 7 – PAYROLL AND EMPLOYMENT

		Mil.	Thou.	Dol.
a. **Payroll in 1982, before deductions**				
(1) Total **ANNUAL** payroll	030			
(2) **FIRST QUARTER** payroll	031			
b. **Employment in 1982**		Number		
Number of paid employees for the pay period including March 12, 1982. (Include both full- and part-time employees.)	032			

Item 8 – KIND OF ACTIVITY OR FACILITY

*Mark (X) the **ONE** box which best describes the primary activity of this establishment in 1982.*

070

- Job training and related services (including vocational rehabilitation) . . . . . ☐ 833101
- Child day care services (including nursery school) . . . . . ☐ 835101

Complete all items

Nursing and personal care facilities, except residential

- Facility providing skilled and intensive nursing care (including any establishment certified to participate as a "Skilled Nursing Facility" in the Medicare and/or Medicaid programs) . . . . . ☐ 805101
- Other nursing or health-related personal care facility (including any establishment certified to participate as an "Intermediate Care Facility" in the Medicaid program) . . . . . ☐ 805901

Complete all items except 10

- Residential care facility (primarily room and board, with health care incidental) . . . ☐ 836101
- Individual and family services (establishments primarily engaged in providing to individuals and families one or more of a wide variety of social, counseling, welfare, referral, and related services) . . . ☐ 832101
- Other social services (including establishments primarily engaged in community improvement, social change, and regional planning and development) – *Describe* . . . ☐ 839901

Complete all items

- Legal aid society . . . . . ☐ 811131
- Other kind of activity or facility – *Describe* ☐ 777777

SKIP to item 12

PENALTY FOR FAILURE TO REPORT

CONTINUE ON PAGE 2 ➡

Item 9 – GAINS (OR LOSSES) FROM THE SALE OF ASSETS OF TAX-EXEMPT ESTABLISHMENTS

(To be completed only by those indicating "YES" in item 5b)

Did this establishment have gains (or losses) from the sale of assets in 1982? (Assets include land, buildings, equipment, and stocks, bonds, and other marketable securities. Gains (or losses) should not be included in total revenue in item 6b(1)).

939
1 ☐ YES, gain – Amount →
2 ☐ YES, loss – Amount →
3 ☐ No gain or loss

Mil. Thou. Dol.
926

Item 10 – TRANSFERRED CONTRIBUTIONS OF TAX-EXEMPT ESTABLISHMENTS

(To be completed only by those indicating "YES" in item 5b)

a. During 1982 were any funds raised by this establishment and subsequently transferred to charities or other organizations for charitable disbursement?

906
1 ☐ YES
2 ☐ NO – SKIP to item 11

Mil. Thou. Dol.
907

b. Report the amount of such transferred funds.

908
1 ☐ YES
2 ☐ NO

c. Are these contributions included in "Expenses," item 6b(2)?

Item 11 – RELIGIOUS OWNERSHIP OR CONTROL

946
1 ☐ YES
2 ☐ NO

Is this establishment owned or controlled by a church or similar religious entity, or controlled by a board of directors appointed by such an entity?

NOTE *Answer item 12 only if your Census File Number (CFN), shown in the address label of this report form, begins with a zero.*

Item 12 – OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

NOTE – A chapter of the organization is NOT considered owned or controlled by another level of the organization, unless that level (i.e., national, regional, or state) controls the day-to-day operations of the local chapter. Refer to instructions for additional definitions of ownership and control.

a. Is this establishment owned or controlled by another entity?

097 1 ☐ YES →
2 ☐ NO

ENTER OWNING OR CONTROLLING ENTITY NAME, ADDRESS, AND ZIP CODE

EI Number (9 digits) ☐☐–☐☐☐☐☐☐☐

b. Does this establishment own or control any other entity or entities?

098 1 ☐ YES →
2 ☐ NO

ENTER OWNED OR CONTROLLED ENTITY NAME, ADDRESS, AND ZIP CODE

EI Number (9 digits) ☐☐–☐☐☐☐☐☐☐

c. How many establishments were operated under the EI Number shown in the address label (or as corrected in item 1) **at the end** of 1982? →

Number
079

If more than one, provide the **physical location** address and other information indicated below for each establishment. Continue with same format in item 13 (or attach a separate sheet) if necessary.

	NAME, ADDRESS, AND ZIP CODE	1982	Mil. Thou. Dol.
1		Receipts or revenue 081	
	KIND-OF-BUSINESS DESCRIPTION	Annual payroll 082	
		Census use 088	
	NAME, ADDRESS, AND ZIP CODE	1982	Mil. Thou. Dol.
2		Receipts or revenue 081	
	KIND-OF-BUSINESS DESCRIPTION	Annual payroll 082	
		Census use 088	
	NAME, ADDRESS, AND ZIP CODE	1982	Mil. Thou. Dol.
3		Receipts or revenue 081	
	KIND-OF-BUSINESS DESCRIPTION	Annual payroll 082	
		Census use 088	

Item 13 – REMARKS – Please use this space for any explanations that may be essential in understanding your reported data.

Item 14 – CERTIFICATION – This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report – *Print or type*				Period covered by this report →	FROM: Mo. Year	TO: Mo. Year
Telephone →	Area code	Number	Extension	Signature of authorized person		Date

FORM CB-8300

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

FORM
CB-8600

1982 CENSUS OF SERVICE INDUSTRIES

MEMBERSHIP ORGANIZATIONS

O.M.B. APPROVAL NO. 2607-0988 EXPIRES 11/84

NOTICE – Response to this inquiry is required by law (title 13, U.S. Code). By the same law, your report to the Census Bureau is confidential. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

Please complete this form and RETURN TO: BUREAU OF THE CENSUS, 1201 East Tenth Street, Jeffersonville, Indiana 47134

DUE DATE: FEBRUARY 15, 1983

If you cannot file by the due date, a time extension request should be sent to the above address; please include your 11-digit Census File Number (CFN).

Note – *Please read the accompanying instructions before answering the questions.*

In correspondence pertaining to this report please refer to this Census File Number (CFN)

Employer Identification (EI) Number

CB-8600

Please correct errors in name, address, and ZIP code. ENTER street and number if not shown.

Item 1 – EMPLOYER IDENTIFICATION NUMBER

Is the Employer Identification (EI) Number shown in the label the SAME as that used for this establishment on its latest 1982 Employer's Quarterly Federal Tax Return, Treasury Form 941?

004 1 ☐ YES 2 ☐ NO – *Enter current EI No.*

(9 digits) ☐☐☐–☐☐☐☐☐☐

Item 2 – PHYSICAL LOCATION OF ESTABLISHMENT

Answer items a, b, c, and d

NOTE: P.O. boxes or rural routes are not physical locations.

a. ☐ Same as shown in mailing label. If different, indicate change.

NUMBER AND STREET

CITY, TOWN, VILLAGE, ETC. | STATE | ZIP CODE

b. Is this establishment physically located inside the legal boundaries of the city, town, village, etc.?

005 1 ☐ YES 2 ☐ NO 3 ☐ No legal boundaries 4 ☐ Don't know

c. Type of municipality where physically located

006 1 ☐ City, village, or borough 2 ☐ Town or township 3 ☐ Other or don't know

d. Name of county where physically located

Item 3 – OPERATIONAL STATUS

a. How many months during 1982 did this firm or organization actively operate this establishment? — Number of months: 002

b. Mark (X) the **ONE** box which best describes this establishment at the end of 1982.

001 1 ☐ In operation
2 ☐ Temporarily or seasonally inactive
3 ☐ Ceased operation – *Give date* →
4 ☐ Sold or leased to another operator – *Give date at right* → *AND enter name, etc., below*

Figures only

Month	Day	Year

NAME OF NEW OWNER OR OPERATOR

NUMBER AND STREET

CITY | STATE | ZIP CODE

Item 4 – ORGANIZATIONAL STATUS

*Mark (X) the **ONE** box which best describes this establishment during 1982.*

003 1 ☐ Individual proprietorship 8 ☐ Corporation
2 ☐ Partnership 9 ☐ Unincorporated association
5 ☐ Government – *Specify* 9 ☐ Other – *Specify*

Item 5 – TAX STATUS

a. Is this establishment operated on a not-for-profit basis?

009 1 ☐ YES 2 ☐ NO – *SKIP to item 6*

b. Was all or part of the income of this establishment or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?

004 1 ☐ YES 2 ☐ NO

HOW TO REPORT DOLLAR FIGURES

Value figures may be reported in dollars or rounded to thousands.

Example: If a figure is $1,125,628, report either as ...

	Millions (000)	Thousands (001)	Dollars (003)
Preferred	1	126	
Acceptable	1	125	628

Item 6 – DOLLAR VOLUME

		Mil.	Thou.	Dol.
If the answer to item 5b was "YES," skip to part b; otherwise, complete part a and skip to item 7.				
a. **OPERATING RECEIPTS** of taxable establishments in 1982	010			
b. **REVENUE** and **EXPENSES** of tax-exempt establishments	013			
(1) **REVENUE** in 1982	040			
(2) **EXPENSES** in 1982 (including payroll)				

Item 7 – PAYROLL AND EMPLOYMENT

		Mil.	Thou.	Dol.
a. **Payroll in 1982, before deductions**				
(1) Total **ANNUAL** payroll	030			
(2) **FIRST QUARTER** payroll	031			
b. **Employment in 1982**		Number		
Number of paid employees for the pay period including March 12, 1982. (Include both full- and part-time employees.)	032			

Item 8 – KIND OF ACTIVITY OR OPERATION

a. Mark (X) the **ONE** box which best describes this establishment.

070

Business or trade association	☐ 861101	Complete all items
Professional membership organization (persons organized for the advancement of the interests of their profession)	☐ 862101	
Bar or restaurant (open to members only)	☐ 864102	
Civic, social, fraternal, or youth association (including such organizations as alumni associations, fraternities and sororities – except residential, veterans' organizations, community membership clubs, etc.)	☐ 864101	
Political organization	☐ 9665102	SKIP to item 12
Labor union or similar labor organization	☐ 9663100	
Religious organization for worship or for promotion of religious activities (including churches, convents, monasteries, etc.)	☐ 9664100	
Organization operating lodging facility available only to members	☐ 704102	
Organization operating lodging facility available to the public:		
25 or more rooms	☐ 701113	
Less than 25 rooms	☐ 701123	
Historical, cultural, or educational association:		
Operating or presenting an exhibit or attraction for the public	☐ 799122	SKIP to item 11
NOT operating or presenting an exhibit or attraction for the public	☐ 869901	Complete all items

ITEM 8 CONTINUED ON PAGE 2

PENALTY FOR FAILURE TO REPORT

CONTINUE ON PAGE 2 →

Item 8 – KIND OF ACTIVITY OR OPERATION – Continued

070

Other membership organization (e.g., automobile owners' association or club, farm bureau, humane society) – *Describe* ..... ☐ 669902 } *Complete all items*

Association or similar group of professionals formed solely for the purpose of sharing expenses (EI Number is assigned to the association.) – *Describe* ..... ☐ 777777 } *SKIP to item 12*

Other kind of activity or operation – *Describe* ..... ☐ 777777

b. Merchandise sales

Did this establishment sell any merchandise over-the-counter or separate from services provided in 1982? 821 1 ☐ YES 2 ☐ NO – *SKIP to item 9*

If "YES," approximately what percent of the revenue or operating receipts reported in item 6 was from the sale of such merchandise? ——→ Percent of total sales and revenue 822

● If more than 50 percent – *Describe the type of merchandise sold in item 13.*

Continue with item 9 in next column ——→

Item 9 – NONOPERATING RECEIPTS OF TAXABLE OPERATIONS

If ANY of the activities of this establishment were tax-exempt (answer to item 5b is "YES") – *SKIP to item 10*

If NONE of the activities of this establishment were tax-exempt (answer to item 5b is "NO") – *Report nonoperating receipts (include contributions, gifts, grants, rents, etc.) of taxable operations and SKIP to item 12.* ——→

	Mil.	Thou.	Dol.
946			

Item 10 – TRANSFERRED CONTRIBUTIONS OF TAX-EXEMPT ESTABLISHMENTS

(To be completed only by those indicating "YES" in item 5b)

a. During 1982, were any funds raised by this establishment and subsequently transferred to charities or other organizations for charitable disbursement? 506 1 ☐ YES 2 ☐ NO – *SKIP to item 11*

	Mil.	Thou.	Dol.
507			

b. Report the amount of such transferred funds

508 1 ☐ YES 2 ☐ NO

c. Are these contributions included in "Expenses," item 6b(2)?

Item 11 – GAINS (OR LOSSES) FROM THE SALE OF ASSETS OF TAX-EXEMPT ESTABLISHMENTS

(To be completed only by those indicating "YES" in item 5b)

Did this establishment have gains (or losses) from the sale of assets in 1982? (Assets include land, buildings, equipment, and stocks, bonds, and other marketable securities. Gains (or losses) should not be included in total revenue in item 6b(1).)

		Mil.	Thou.	Dol.
525	1 ☐ YES, gain – Amount ——→	526		
	2 ☐ YES, loss – Amount ——→			
	3 ☐ NO gain or loss			

NOTE *Answer item 12 only if your Census File Number (CFN), shown in the address label of this report form, begins with zero.*

Item 12 – OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

NOTE – A chapter of the organization is NOT considered owned or controlled by another level of the organization, unless that level (i.e., national, regional, or state) controls the day-to-day operations of the local chapter. Refer to instructions for additional definitions of ownership and control.

a. Is this organization owned or controlled by another entity? 097 1 ☐ YES ——→ 2 ☐ NO

ENTER OWNING OR CONTROLLING ENTITY NAME, ADDRESS, AND ZIP CODE

EI Number (9 digits) ☐☐☐–☐☐☐☐☐☐☐

b. Does this organization own or control any other entity or entities? 098 1 ☐ YES ——→ 2 ☐ NO

ENTER OWNED OR CONTROLLED ENTITY NAME, ADDRESS, AND ZIP CODE

EI Number (9 digits) ☐☐☐–☐☐☐☐☐☐☐

c. How many establishments were operated under the EI Number shown in the address label (or as corrected in item 1) at the end of 1982? ——→ 079 Number

If more than one, provide the physical location address and other information indicated below for each establishment. Continue with same format in item 13 (or attach a separate sheet) if necessary.

1

NAME, ADDRESS, AND ZIP CODE

KIND-OF-BUSINESS DESCRIPTION

1982	Mil.	Thou.	Dol.
Receipts or revenue 081			
Annual payroll 082			
Census use 088			

2

NAME, ADDRESS, AND ZIP CODE

KIND-OF-BUSINESS DESCRIPTION

1982	Mil.	Thou.	Dol.
Receipts or revenue 081			
Annual payroll 082			
Census use 088			

Item 13 – REMARKS – Please use this space for any explanations that may be essential in understanding your reported data.

Item 14 – CERTIFICATION – This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report – *Print or type*

Period covered by this report ——→ FROM: Mo. Year TO: Mo. Year

Telephone ——→ Area code | Number | Extension

Signature of authorized person | Date

FORM CS-8600

★ U.S. GOVERNMENT PRINTING OFFICE: 1982—559-111/15

APPENDIX C.

Kind-of-Business Titles and Reporting-Form Numbers

Listed below are service industries kind-of-business titles and their corresponding reporting-form numbers. Requests for copies of any of these forms, including the inquiries used to classify establishments by kind of business, should be directed to the Business Division, Bureau of the Census, Washington, D.C. 20233.

SIC code	Title	Reporting form CB-
70	HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES	
7011 pt.	Hotels, 25 guestrooms or more	7001
7011 pt.	Hotels, less than 25 guestrooms	7001
7011 pt.	Motels, tourist courts	7001
7011 pt.	Motor hotels	7001
702	Rooming and boarding houses	7002
7032	Sporting and recreational camps	7002
7033	Trailering parks and camp sites for transients	7002
704	Organization hotels and lodging houses, on membership basis	7002
72	PERSONAL SERVICES	
7211	Power laundries, family and commercial	7201
7212	Garment pressing and agents for laundries and dry cleaners	7201
7213	Linen supply	7201
7214	Diaper service	7201
7215 pt.	Coin-operated laundries and dry-cleaning stores	7201
7215 pt.	Coin-operated laundry machine routes	7201
7216	Dry-cleaning plants, except rug cleaning	7201
7217	Carpet and upholstery cleaning	7201
7218	Industrial launderers	7201
7219	Laundry and garment services, n.e.c.	7201
722	Photographic studios, portrait	7303
723	Beauty shops	7203
724	Barber shops	7203
725	Shoe repair, shoe shine, and hat-cleaning shops	7203
726	Funeral service and crematories	7202
729 pt.	Reducing salons and health clubs, except resorts	7203
729 pt.	Tax preparation services	7203
729 pt.	Other personal services, n.e.c.	7203
73	BUSINESS SERVICES	
7311	Advertising agencies	7301
7312	Outdoor advertising services	7301
7313	Radio, TV, publishers' advertising representatives	7301
7319	Advertising, n.e.c.	7301
732 pt.	Adjustment and collection agencies	7302
732 pt.	Mercantile reporting agencies	7302
732 pt.	Consumer credit reporting agencies	7302
7331	Direct mail advertising services	7308
7332	Blueprinting and photocopying services	7308
7333 pt.	Commercial photography	7303
7333 pt.	Commercial art	7303
7333 pt.	Graphic arts and related design and commercial photography, n.e.c.	7303
7339	Stenographic services; and reproduction services, n.e.c.	7308
7341	Window cleaning	7308
7342	Disinfecting and exterminating services	7308
7349	Cleaning and maintenance services, n.e.c.	7308
735	News syndicates	7308
7361	Employment agencies	7308
7362 pt.	Office help supply services	7308
7362 pt.	Help supply, except office workers	7308
7369	Facilities management services	7308
7372	Computer programming and other software services	7306
7374 pt.	Data processing services, except facilities management	7306
7374 pt.	Computer facilities management	7306
7379	Computer related services, n.e.c.	7306
7391	Research and development laboratories	7305
73	BUSINESS SERVICES--Con.	
7392 pt.	Management and administrative services	7306
7392 pt.	Public relations services	7306
7392 pt.	Management consulting services	7306
7392 pt.	Economic and sociological research	7306
7392 pt.	Consulting services, n.e.c.	7306
7393 pt.	Detective agencies and guard services	7308
7393 pt.	Armored car services	7308
7393 pt.	Burglar and fire alarm systems	7308
7394 pt.	Equipment rental	7307
7394 pt.	Equipment leasing, except finance leasing	7307
7394 pt.	Leasing and rental of heavy construction equipment without operators	7307
7394 pt.	Rental of heavy construction equipment with operators	7307
7395	Photofinishing laboratories	7303
7396	Trading stamp services (sales offices)	7308
7397	Testing laboratories and facilities	7305
7399 pt.	Sign painting shops	7308
7399 pt.	Interior designing	7308
7399 pt.	Telephone answering services	7308
7399 pt.	Water softening services	7308
7399 pt.	Packaging and labeling services	7308
7399 pt.	Miscellaneous business services, n.e.c.	7308
75	AUTOMOTIVE REPAIR, SERVICES, AND GARAGES	
7512 pt.	Passenger car rental, without drivers	7501
7512 pt.	Passenger car leasing, except finance leasing	7501
7513 pt.	Truck rental, without drivers	7501
7513 pt.	Truck leasing, except finance leasing	7501
7519	Utility trailer and recreational vehicle rental	7501
7523	Parking lots	7502
7525	Parking structures	7502
7531	Top and body repair shops	7503
7534	Tire retreading and repair shops	7503
7535	Paint shops	7503
7538 pt.	General automotive repair shops, except diesel	7503
7538 pt.	Diesel repair shops	7503
7539 pt.	Auto electrical and fuel system services	7503
7539 pt.	Radiator repair	7503
7539 pt.	Glass replacement and repair	7503
7539 pt.	Brake, front end, and wheel alignment	7503
7539 pt.	Exhaust system services (muffler shops)	7503
7539 pt.	Transmission repair shops	7503
7539 pt.	Other automotive repair shops, n.e.c.	7503
7542	Car washes	7503
7549	Other automotive services	7503
76	MISCELLANEOUS REPAIR SERVICES	
7622	Radio and TV repair shops	7600
7623	Refrigeration and air-conditioning repair shops	7600
7629	Electrical and electronic repair shops, n.e.c.	7600
763	Watch, clock, and jewelry repair	7600
764	Reupholstery and furniture repair	7600
7692	Welding repair	7600
7694	Armature rewinding shops	7600
7699 pt.	Farm machinery and equipment repair shops	7600
7699 pt.	Lawnmower, saw, knife, tool sharpening and repair	7600
7699 pt.	Sewer and septic tank cleaning services	7600
7699 pt.	Other repair and related services, n.e.c.	7600

SIC code	Title	Reporting form CB-
78	MOTION PICTURES	
7813	Motion picture production, except for TV	7801
7814	Motion picture, tape production for TV	7801
7819	Services allied to motion picture production	7802
7823	Motion picture film exchanges	7801
7824	Film or tape distribution for TV	7801
7829	Services allied to motion picture distribution	7802
7832	Motion picture theaters, except drive-in	7803
7833	Drive-in motion picture theaters	7803
79	AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES	
791 pt.	Public dance halls or ballrooms	7905
791 pt.	Dance schools, including children's and professionals'	7905
7922 pt.	Producers of live theatrical productions	7901
7922 pt.	Producers of radio and TV shows, except tape	7901
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	7901
7922 pt.	Other theatrical services	7901
7929 pt.	Dance groups and artists	7901
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	7901
7929 pt.	Other music and entertainment presentations	7901
7932	Billiard and pool establishments	7902
7933	Bowling alleys	7902
7941 pt.	Baseball clubs	7902
7941 pt.	Football clubs	7902
7941 pt.	Other professional sports clubs	7902
7941 pt.	Managers and promoters	7902
7948 pt.	Auto racetrack operation	7902
7948 pt.	Horse racetrack operation	7902
7948 pt.	Dog racetrack operation	7902
7948 pt.	Racing stables and racing, n.e.c.	7902
7992	Public golf courses	7905
7993	Coin-operated amusement device operators	7905
7996	Amusement parks	7902
7997	Membership sports and recreation clubs	7903
7999 pt.	Concession operators of amusement devices, rides	7905
7999 pt.	Carnivals and circuses	7905
7999 pt.	Fairs	7905
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	7904
7999 pt.	Roller skating rinks	7905
7999 pt.	Ice skating rinks	7905
7999 pt.	Other amusement and recreation services, n.e.c.	7905
80	HEALTH SERVICES, EXCEPT HOSPITALS	
801	Offices of physicians	8001
802	Offices of dentists	8002
803	Offices of osteopathic physicians	8001
8041	Offices of chiropractors	8001
8042	Offices of optometrists	8001
8049	Offices of health practitioners, n.e.c.	8001

SIC code	Title	Reporting form CB-
80	HEALTH SERVICES, EXCEPT HOSPITALS--Con.	
8051	Skilled nursing care facilities	8004
8059	Nursing and personal care facilities, n.e.c.	8004
8071	Medical laboratories	8003
8072	Dental laboratories	8003
808	Outpatient care facilities	8004
809	Health and allied services, n.e.c.	8004
81	LEGAL SERVICES	
81 pt.	Offices of lawyers	8100
81 pt.	Legal aid societies and similar legal services	8100
823, 4, 9	SELECTED EDUCATIONAL SERVICES	
823	Libraries and information centers	8200
8241	Correspondence schools	8200
8243	Data processing schools	8200
8244	Business and secretarial schools	8200
8249	Vocational schools, except vocational high schools, n.e.c.	8200
829	Schools and educational services, n.e.c.	8200
83	SOCIAL SERVICES	
832	Individual and family social services	8300
833	Job training and vocational rehabilitation services	8300
835	Child day care services	8300
836	Residential care	8300
839	Social services, n.e.c.	8300
84	NONCOMMERCIAL MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS	
8411	Noncommercial museums and art galleries	7904
8421	Noncommercial arboreta, botanical, and zoological gardens	7904
86	SELECTED MEMBERSHIP ORGANIZATIONS	
861	Business associations	8600
862	Professional membership organizations	8600
864	Civic, social, and fraternal associations	8600
869	Membership organizations, n.e.c.	8600
89	MISCELLANEOUS SERVICES	
891 pt.	Architectural services	8901
891 pt.	Engineering services	8901
891 pt.	Surveying services	8901
892	Noncommercial educational, scientific, and research organizations	7305
893	Accounting, auditing, and bookkeeping services	8902
899	Services, n.e.c.	8902

APPENDIX D.
Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas

[Titles and definitions shown for SCSA's and SMSA's are those established by the Office of Management and Budget, as of January 1982]

Standard Consolidated Statistical Areas

Boston-Lawrence-Lowell, Mass.-N.H.
Boston, Mass., SMSA
Brockton, Mass., SMSA
Lawrence-Haverhill, Mass.-N.H., SMSA
Lowell, Mass.-N.H., SMSA

Chicago-Gary-Kenosha, Ill.-Ind.-Wis.[1]
Chicago, Ill., SMSA
Gary-Hammond-East Chicago, Ind., SMSA
Kenosha, Wis., SMSA[1]

Cincinnati-Hamilton, Ohio-Ky.-Ind.
Cincinnati, Ohio-Ky.-Ind., SMSA
Hamilton-Middletown, Ohio, SMSA

Cleveland-Akron-Lorain, Ohio
Akron, Ohio, SMSA
Cleveland, Ohio, SMSA
Lorain-Elyria, Ohio, SMSA

Dayton-Springfield, Ohio[2]
Dayton, Ohio, SMSA
Springfield, Ohio, SMSA

Detroit-Ann Arbor, Mich.
Ann Arbor, Mich., SMSA
Detroit, Mich., SMSA

Houston-Galveston, Tex.
Galveston-Texas City, Tex., SMSA
Houston, Tex., SMSA

Indianapolis-Anderson, Ind.[2]
Anderson, Ind., SMSA
Indianapolis, Ind., SMSA

Los Angeles-Long Beach-Anaheim, Calif.
Anaheim-Santa Ana-Garden Grove, Calif., SMSA
Los Angeles-Long Beach, Calif., SMSA
Oxnard-Simi Valley-Ventura, Calif., SMSA
Riverside-San Bernardino-Ontario, Calif., SMSA

Miami-Fort Lauderdale, Fla.
Fort Lauderdale-Hollywood, Fla., SMSA
Miami, Fla., SMSA

Milwaukee-Racine, Wis.
Milwaukee, Wis., SMSA
Racine, Wis., SMSA

New York-Newark-Jersey City, N.Y.-N.J.-Conn.
Jersey City, N.J., SMSA
Long Branch-Asbury Park, N.J., SMSA
Nassau-Suffolk, N.Y., SMSA
New Brunswick-Perth Amboy-Sayreville, N.J., SMSA

New York-Newark-Jersey City, N.Y.-N.J.-Conn.—Con.
New York, N.Y.-N.J., SMSA
Newark, N.J., SMSA
Norwalk, Conn., SMSA
Paterson-Clifton-Passaic, N.J., SMSA
Stamford, Conn., SMSA

Philadelphia-Wilmington-Trenton, Pa.-Del.-N.J.-Md.
Philadelphia, Pa.-N.J., SMSA
Trenton, N.J., SMSA
Wilmington, Del.-N.J.-Md., SMSA

Providence-Fall River, R.I.-Mass.[2]
Fall River, Mass.-R.I., SMSA
Providence-Warwick-Pawtucket, R.I.-Mass., SMSA

San Francisco-Oakland-San Jose, Calif.
San Francisco-Oakland, Calif., SMSA
San Jose, Calif., SMSA
Santa Rosa, Calif., SMSA[3]
Vallejo-Fairfield-Napa, Calif., SMSA

Seattle-Tacoma, Wash.
Seattle-Everett, Wash., SMSA
Tacoma, Wash., SMSA

[1]1977 title was Chicago-Gary, Ill.-Ind.; Kenosha, Wis., SMSA has been added.
[2]New SCSA since 1977 Economic Censuses.
[3]Santa Rosa, Calif., SMSA added since 1977 Economic Censuses.

Standard Metropolitan Statistical Areas

Abilene, Tex.
Callahan County, Tex.
Jones County, Tex.
Taylor County, Tex.

Akron, Ohio
Portage County, Ohio
Summit County, Ohio

Albany, Ga.
Dougherty County, Ga.
Lee County, Ga.

Albany-Schenectady-Troy, N.Y.
Albany County, N.Y.
Montgomery County, N.Y.
Rensselaer County, N.Y.
Saratoga County, N.Y.
Schenectady County, N.Y.

Albuquerque, N. Mex.
Bernalillo County, N. Mex.
Sandoval County, N. Mex.

Alexandria, La.
Grant Parish, La.
Rapides Parish, La.

Allentown-Bethlehem-Easton, Pa.-N.J.
Warren County, N.J.
Carbon County, Pa.
Lehigh County, Pa.
Northampton County, Pa.

Altoona, Pa.
Blair County, Pa.

Amarillo, Tex.
Potter County, Tex.
Randall County, Tex.

Anaheim-Santa Ana-Garden Grove, Calif.
Orange County, Calif.

Anchorage, Alaska
Anchorage Borough, Alaska

Anderson, Ind.
Madison County, Ind.

Anderson, S.C.[1]
Anderson County, S.C.

Ann Arbor, Mich.
Washtenaw County, Mich.

Anniston, Ala.
Calhoun County, Ala.

Appleton-Oshkosh, Wis.
Calumet County, Wis.
Outagamie County, Wis.
Winnebago County, Wis.

Asheville, N.C.
Buncombe County, N.C.
Madison County, N.C.

Athens, Ga.[1]
Clarke County, Ga.
Jackson County, Ga.
Madison County, Ga.
Oconee County, Ga.

Atlanta, Ga.
Butts County, Ga.
Cherokee County, Ga.
Clayton County, Ga.
Cobb County, Ga.
De Kalb County, Ga.
Douglas County, Ga.
Fayette County, Ga.
Forsyth County, Ga.
Fulton County, Ga.
Gwinnett County, Ga.
Henry County, Ga.
Newton County, Ga.
Paulding County, Ga.
Rockdale County, Ga.
Walton County, Ga.

Atlantic City, N.J.
Atlantic County, N.J.

Augusta, Ga.-S.C.
Columbia County, Ga.
Richmond County, Ga.
Aiken County, S.C.

See footnotes at end of appendix.

Standard Metropolitan Statistical Areas—Con.

Austin, Tex.
Hays County, Tex.
Travis County, Tex.
Williamson County, Tex.

Bakersfield, Calif.
Kern County, Calif.

Baltimore, Md.
Anne Arundel County, Md.
Baltimore County, Md.
Carroll County, Md.
Harford County, Md.
Howard County, Md.
Baltimore city, Md.[2]

Bangor, Maine[1]
Penobscot County, Maine (part)
Bangor city, Maine
Brewer city, Maine
Eddington town, Maine
Glenburn town, Maine
Hampden town, Maine

Hermon town, Maine
Holden town, Maine
Kenduskeag town, Maine
Old Town city, Maine
Orono town, Maine

Orrington town, Maine
Penobscot Indian Island Indian Reservation, Maine
Veazie town, Maine

Waldo County, Maine (part)
Winterport town, Maine

Baton Rouge, La.
Ascension Parish, La.
East Baton Rouge Parish, La.
Livingston Parish, La.
West Baton Rouge Parish, La.

Battle Creek, Mich.
Barry County, Mich.
Calhoun County, Mich.

Bay City, Mich.
Bay County, Mich.

Beaumont-Port Arthur-Orange, Tex.
Hardin County, Tex.
Jefferson County, Tex.
Orange County, Tex.

Bellingham, Wash.[1]
Whatcom County, Wash.

Benton Harbor, Mich.[1]
Berrien County, Mich.

Billings, Mont.
Yellowstone County, Mont.

Biloxi-Gulfport, Miss.
Hancock County, Miss.
Harrison County, Miss.
Stone County, Miss.

Binghamton, N.Y.-Pa.
Broome County, N.Y.
Tioga County, N.Y.
Susquehanna County, Pa.

Birmingham, Ala.
Jefferson County, Ala.
St. Clair County, Ala.
Shelby County, Ala.
Walker County, Ala.

Bismarck, N. Dak.[1]
Burleigh County, N. Dak.
Morton County, N. Dak.

Bloomington, Ind.
Monroe County, Ind.

Bloomington-Normal, Ill.
McLean County, Ill.

Boise City, Idaho
Ada County, Idaho

Boston, Mass.
Essex County, Mass. (part)
Beverly city, Mass.
Boxford town, Mass.
Danvers town, Mass.
Hamilton town, Mass.
Lynn city, Mass.

Lynnfield town, Mass.
Manchester town, Mass.
Marblehead town, Mass.
Middleton town, Mass.
Nahant town, Mass.

Peabody city, Mass.
Salem city, Mass.
Saugus town, Mass.
Swampscott town, Mass.
Topsfield town, Mass.
Wenham town, Mass.

Middlesex County, Mass. (part)
Acton town, Mass.
Arlington town, Mass.
Ashland town, Mass.
Bedford town, Mass.
Belmont town, Mass.

Boxborough town, Mass.
Burlington town, Mass.
Cambridge city, Mass.
Carlisle town, Mass.
Concord town, Mass.

Everett city, Mass.
Framingham town, Mass.
Holliston town, Mass.
Lexington town, Mass.
Lincoln town, Mass.

Malden city, Mass.
Medford city, Mass.
Melrose city, Mass.
Natick town, Mass.
Newton city, Mass.

North Reading town, Mass.
Reading town, Mass.
Sherborn town, Mass.
Somerville city, Mass.
Stoneham town, Mass.

Sudbury town, Mass.
Wakefield town, Mass.
Waltham city, Mass.
Watertown town, Mass.
Wayland town, Mass.

Weston town, Mass.
Wilmington town, Mass.
Winchester town, Mass.
Woburn city, Mass.

Norfolk County, Mass. (part)
Bellingham town, Mass.
Braintree town, Mass.
Brookline town, Mass.
Canton town, Mass.
Cohasset town, Mass.

Dedham town, Mass.
Dover town, Mass.
Foxborough town, Mass.
Franklin town, Mass.
Holbrook town, Mass.

Medfield town, Mass.
Medway town, Mass.
Millis town, Mass.
Milton town, Mass.
Needham town, Mass.

Norfolk town, Mass.
Norwood town, Mass.
Quincy city, Mass.
Randolph town, Mass.
Sharon town, Mass.

Boston, Mass.—Con.
Norfolk County, Mass. (part)—Con.
Stoughton town, Mass.
Walpole town, Mass.
Wellesley town, Mass.
Westwood town, Mass.
Weymouth town, Mass.
Wrentham town, Mass.

Plymouth County, Mass. (part)
Abington town, Mass.
Duxbury town, Mass.
Hanover town, Mass.
Hanson town, Mass.
Hingham town, Mass.

Hull town, Mass.
Kingston town, Mass.
Marshfield town, Mass.
Norwell town, Mass.
Pembroke town, Mass.
Rockland town, Mass.
Scituate town, Mass.

Suffolk County, Mass.
Boston city, Mass.
Chelsea city, Mass.
Revere city, Mass.
Winthrop town, Mass.

Bradenton, Fla.
Manatee County, Fla.

Bremerton, Wash.[1]
Kitsap County, Wash.

Bridgeport, Conn.
Fairfield County, Conn. (part)
Bridgeport city, Conn.
Easton town, Conn.
Fairfield town, Conn.
Monroe town, Conn.
Shelton city, Conn.
Stratford town, Conn.
Trumbull town, Conn.

New Haven County, Conn. (part)
Derby city, Conn.
Milford city, Conn.
Milford town balance, Conn.[3]
Woodmont borough, Conn.[3]

Bristol, Conn.
Hartford County, Conn. (part)
Bristol city, Conn.
Burlington town, Conn.

Litchfield County, Conn. (part)
Plymouth town, Conn.

Brockton, Mass.
Bristol County, Mass. (part)
Easton town, Mass.

Norfolk County, Mass. (part)
Avon town, Mass.

Plymouth County, Mass. (part)
Bridgewater town, Mass.
Brockton city, Mass.
East Bridgewater town, Mass.
Halifax town, Mass.
West Bridgewater town, Mass.
Whitman town, Mass.

Brownsville-Harlingen-San Benito, Tex.
Cameron County, Tex.

Bryan-College Station, Tex.
Brazos County, Tex.

Buffalo, N.Y.
Erie County, N.Y.
Niagara County, N.Y.

Burlington, N.C.
Alamance County, N.C.

Burlington, Vt.[1]
Chittenden County, Vt. (part)
Burlington city, Vt.
Charlotte town, Vt.
Colchester town, Vt.
Essex Junction village, Vt.
Essex town balance, Vt.

See footnotes at end of appendix.

Standard Metropolitan Statistical Areas—Con.

SMSA and definition

Burlington, Vt.[1]—Con.
Chittenden County, Vt. (part)—Con.
Hinesburg town, Vt.
Jericho town, Vt.
Jericho village, Vt.
Milton town, Vt.
Milton village, Vt.
Richmond town, Vt.
Richmond village, Vt.
Shelburne town, Vt.
South Burlington city, Vt.
St. George town, Vt.
Williston town, Vt.
Winooski city, Vt.
Franklin County, Vt. (part)
Georgia town, Vt.
Grand Isle County, Vt. (part)
South Hero town, Vt.

Canton, Ohio
Carroll County, Ohio
Stark County, Ohio

Casper, Wyo.[1]
Natrona County, Wyo.

Cedar Rapids, Iowa
Linn County, Iowa

Champaign-Urbana-Rantoul, Ill.
Champaign County, Ill.

Charleston-North Charleston, S.C.
Berkeley County, S.C.
Charleston County, S.C.
Dorchester County, S.C.

Charleston, W. Va.
Kanawha County, W. Va.
Putnam County, W. Va.

Charlotte-Gastonia, N.C.
Gaston County, N.C.
Mecklenburg County, N.C.
Union County, N.C.

Charlottesville, Va.[1]
Albemarle County, Va.
Fluvanna County, Va.
Greene County, Va.
Charlottesville city, Va.[2]

Chattanooga, Tenn.-Ga.
Catoosa County, Ga.
Dade County, Ga.
Walker County, Ga.
Hamilton County, Tenn.
Marion County, Tenn.
Sequatchie County, Tenn.

Chicago, Ill.
Cook County, Ill.
Du Page County, Ill.
Kane County, Ill.
Lake County, Ill.
McHenry County, Ill.
Will County, Ill.

Chico, Calif.[1]
Butte County, Calif.

Cincinnati, Ohio-Ky.-Ind.
Dearborn County, Ind.
Boone County, Ky.
Campbell County, Ky.
Kenton County, Ky.
Clermont County, Ohio
Hamilton County, Ohio
Warren County, Ohio

Clarksville-Hopkinsville, Tenn.-Ky.
Christian County, Ky.
Montgomery County, Tenn.

Cleveland, Ohio
Cuyahoga County, Ohio
Geauga County, Ohio
Lake County, Ohio
Medina County, Ohio

Colorado Springs, Colo.
El Paso County, Colo.
Teller County, Colo.

Columbia, Mo.
Boone County, Mo.

Columbia, S.C.
Lexington County, S.C.
Richland County, S.C.

Columbus, Ga.-Ala.
Russell County, Ala.
Chattahoochee County, Ga.
Muscogee County, Ga.[1]

Columbus, Ohio
Delaware County, Ohio
Fairfield County, Ohio
Franklin County, Ohio
Madison County, Ohio
Pickaway County, Ohio

Corpus Christi, Tex.
Nueces County, Tex.
San Patricio County, Tex.

Cumberland, Md.-W. Va.[1]
Allegany County, Md.
Mineral County, W. Va.

Dallas-Fort Worth, Tex.
Collin County, Tex.
Dallas County, Tex.
Denton County, Tex.
Ellis County, Tex.
Hood County, Tex.
Johnson County, Tex.
Kaufman County, Tex.
Parker County, Tex.
Rockwall County, Tex.
Tarrant County, Tex.
Wise County, Tex.

Danbury, Conn.
Fairfield County, Conn. (part)
Bethel town, Conn.
Brookfield town, Conn.
Danbury city, Conn.
New Fairfield town, Conn.
Newtown town, Conn.
Redding town, Conn.
Litchfield County, Conn. (part)
New Milford town, Conn.

Danville, Va.[1]
Pittsylvania County, Va.
Danville city, Va.[2]

Davenport-Rock Island-Moline, Iowa-Ill.
Henry County, Ill.
Rock Island County, Ill.
Scott County, Iowa

Dayton, Ohio
Greene County, Ohio
Miami County, Ohio
Montgomery County, Ohio
Preble County, Ohio

Daytona Beach, Fla.
Volusia County, Fla.

Decatur, Ill.
Macon County, Ill.

Denver-Boulder, Colo.
Adams County, Colo.
Arapahoe County, Colo.
Boulder County, Colo.
Denver County, Colo.
Douglas County, Colo.
Gilpin County, Colo.
Jefferson County, Colo.

Des Moines, Iowa
Polk County, Iowa
Warren County, Iowa

Detroit, Mich.
Lapeer County, Mich.
Livingston County, Mich.
Macomb County, Mich.
Oakland County, Mich.
St. Clair County, Mich.
Wayne County, Mich.

Dubuque, Iowa
Dubuque County, Iowa

Duluth-Superior, Minn.-Wis.
St. Louis County, Minn.
Douglas County, Wis.

Eau Claire, Wis.
Chippewa County, Wis.
Eau Claire County, Wis.

El Paso, Tex.
El Paso County, Tex.

Elkhart, Ind.[1]
Elkhart County, Ind.

Elmira, N.Y.
Chemung County, N.Y.

Enid, Okla.[1]
Garfield County, Okla.

Erie, Pa.
Erie County, Pa.

Eugene-Springfield, Oreg.
Lane County, Oreg.

Evansville, Ind.-Ky.
Gibson County, Ind.
Posey County, Ind.
Vanderburgh County, Ind.
Warrick County, Ind.
Henderson County, Ky.

Fall River, Mass.-R.I.
Bristol County, Mass. (part)
Dighton town, Mass.
Fall River city, Mass.
Somerset town, Mass.
Swansea town, Mass.
Westport town, Mass.
Newport County, R.I. (part)
Little Compton town, R.I.
Portsmouth town, R.I.
Tiverton town, R.I.

Fargo-Moorhead, N. Dak.-Minn.
Clay County, Minn.
Cass County, N. Dak.

Fayetteville, N.C.
Cumberland County, N.C.

Fayetteville-Springdale, Ark.
Benton County, Ark.
Washington County, Ark.

Fitchburg-Leominster, Mass.
Middlesex County, Mass. (part)
Shirley town, Mass.
Townsend town, Mass.
Worcester County, Mass. (part)
Fitchburg city, Mass.
Leominster city, Mass.
Lunenburg town, Mass.
Westminster town, Mass.

Flint, Mich.
Genesee County, Mich.
Shiawassee County, Mich.

Florence, Ala.
Colbert County, Ala.
Lauderdale County, Ala.

Florence, S.C.[1]
Florence County, S.C.

Fort Collins, Colo.
Larimer County, Colo.

Fort Lauderdale-Hollywood, Fla.
Broward County, Fla.

Fort Myers-Cape Coral, Fla.[1]
Lee County, Fla.

Fort Smith, Ark.-Okla.
Crawford County, Ark.
Sebastian County, Ark.
Le Flore County, Okla.
Sequoyah County, Okla.

Fort Walton Beach, Fla.[1]
Okaloosa County, Fla.

See footnotes at end of appendix.

Standard Metropolitan Statistical Areas—Con.

Fort Wayne, Ind.
Adams County, Ind.
Allen County, Ind.
De Kalb County, Ind.
Wells County, Ind.

Fresno, Calif.
Fresno County, Calif.

Gadsden, Ala.
Etowah County, Ala.

Gainesville, Fla.
Alachua County, Fla.

Galveston-Texas City, Tex.
Galveston County, Tex.

Gary-Hammond-East Chicago, Ind.
Lake County, Ind.
Porter County, Ind.

Glens Falls, N.Y.[1]
Warren County, N.Y.
Washington County, N.Y.

Grand Forks, N. Dak.-Minn.
Polk County, Minn.
Grand Forks County, N. Dak.

Grand Rapids, Mich.
Kent County, Mich.
Ottawa County, Mich.

Great Falls, Mont.
Cascade County, Mont.

Greeley, Colo.
Weld County, Colo.

Green Bay, Wis.
Brown County, Wis.

Greensboro-Winston-Salem-High Point, N.C.
Davidson County, N.C.
Forsyth County, N.C.
Guilford County, N.C.
Randolph County, N.C.
Stokes County, N.C.
Yadkin County, N.C.

Greenville-Spartanburg, S.C.
Greenville County, S.C.
Pickens County, S.C.
Spartanburg County, S.C.

Hagerstown, Md.[1]
Washington County, Md.

Hamilton-Middletown, Ohio
Butler County, Ohio

Harrisburg, Pa.
Cumberland County, Pa.
Dauphin County, Pa.
Perry County, Pa.

Hartford, Conn.
Hartford County, Conn. (part)
Avon town, Conn.
Bloomfield town, Conn.
Canton town, Conn.
East Granby town, Conn.
East Hartford town, Conn.

East Windsor town, Conn.
Enfield town, Conn.
Farmington town, Conn.
Glastonbury town, Conn.
Granby town, Conn.

Hartford city, Conn.
Manchester town, Conn.
Marlborough town, Conn.
Newington town, Conn.
Rocky Hill town, Conn.

Hartford, Conn.—Con.
Hartford County, Conn. (part)—Con.
Simsbury town, Conn.
South Windsor town, Conn.
Suffield town, Conn.
West Hartford town, Conn.
Wethersfield town, Conn.
Windsor Locks town, Conn.
Windsor town, Conn.

Litchfield County, Conn. (part)
New Hartford town, Conn.

Middlesex County, Conn. (part)
Cromwell town, Conn.
East Hampton town, Conn.
Portland town, Conn.

New London County, Conn. (part)
Colchester borough, Conn.
Colchester town balance, Conn.

Tolland County, Conn. (part)
Andover town, Conn.
Bolton town, Conn.
Columbia town, Conn.
Coventry town, Conn.
Ellington town, Conn.

Hebron town, Conn.
Stafford Springs borough, Conn.
Stafford town balance, Conn.
Tolland town, Conn.
Vernon town, Conn.
Willington town, Conn.

Hickory, N.C.[1]
Alexander County, N.C.
Catawba County, N.C.

Honolulu, Hawaii
Honolulu County, Hawaii

Houston, Tex.
Brazoria County, Tex.
Fort Bend County, Tex.
Harris County, Tex.
Liberty County, Tex.
Montgomery County, Tex.
Waller County, Tex.

Huntington-Ashland, W. Va.-Ky.-Ohio
Boyd County, Ky.
Greenup County, Ky.
Lawrence County, Ohio
Cabell County, W. Va.
Wayne County, W. Va.

Huntsville, Ala.
Limestone County, Ala.
Madison County, Ala.
Marshall County, Ala.

Indianapolis, Ind.
Boone County, Ind.
Hamilton County, Ind.
Hancock County, Ind.
Hendricks County, Ind.
Johnson County, Ind.

Marion County, Ind.
Morgan County, Ind.
Shelby County, Ind.

Iowa City, Iowa[1]
Johnson County, Iowa

Jackson, Mich.
Jackson County, Mich.,

Jackson, Miss.
Hinds County, Miss.
Rankin County, Miss.

Jacksonville, Fla.
Baker County, Fla.
Clay County, Fla.
Duval County, Fla.
Nassau County, Fla.
St. Johns County, Fla.

Jacksonville, N.C.[1]
Onslow County, N.C.

Janesville-Beloit, Wis.[1]
Rock County, Wis.

Jersey City, N.J.
Hudson County, N.J.

Johnson City-Kingsport-Bristol, Tenn.-Va.
Carter County, Tenn.
Hawkins County, Tenn.
Sullivan County, Tenn.
Unicoi County, Tenn.
Washington County, Tenn.

Scott County, Va.
Washington County, Va.
Bristol city, Va.[2]

Johnstown, Pa.
Cambria County, Pa.
Somerset County, Pa.

Joplin, Mo.[1]
Jasper County, Mo.
Newton County, Mo.

Kalamazoo-Portage, Mich.
Kalamazoo County, Mich.
Van Buren County, Mich.

Kankakee, Ill.
Kankakee County, Ill.

Kansas City, Mo.-Kans.
Johnson County, Kans.
Wyandotte County, Kans.
Cass County, Mo.
Clay County, Mo.
Jackson County, Mo.
Platte County, Mo.
Ray County, Mo.

Kenosha, Wis.
Kenosha County, Wis.

Killeen-Temple, Tex.
Bell County, Tex.
Coryell County, Tex.

Knoxville, Tenn.
Anderson County, Tenn.
Blount County, Tenn.
Knox County, Tenn.
Union County, Tenn.

Kokomo, Ind.
Howard County, Ind.
Tipton County, Ind.

La Crosse, Wis.
La Crosse County, Wis.

Lafayette, La.
Lafayette Parish, La.

Lafayette-West Lafayette, Ind.
Tippecanoe County, Ind.

Lake Charles, La.
Calcasieu Parish, La.

Lakeland-Winter Haven, Fla.
Polk County, Fla.

Lancaster, Pa.
Lancaster County, Pa.

Lansing-East Lansing, Mich.
Clinton County, Mich.
Eaton County, Mich.
Ingham County, Mich.
Ionia County, Mich.

Laredo, Tex.
Webb County, Tex.

Las Cruces, N. Mex.[1]
Dona Ana County, N. Mex.

Las Vegas, Nev.
Clark County, Nev.

Lawrence, Kans.
Douglas County, Kans.

See footnotes at end of appendix.

Standard Metropolitan Statistical Areas—Con.

Lawrence-Haverhill, Mass.-N.H.
Essex County, Mass. (part)
Amesbury town, Mass.
Andover town, Mass.
Georgetown town, Mass.
Groveland town, Mass.
Haverhill city, Mass.

Lawrence city, Mass.
Merrimac town, Mass.
Methuen town, Mass.
North Andover town, Mass.
Salisbury town, Mass.
West Newbury town, Mass.

Rockingham County, N.H. (part)
Atkinson town, N.H.
Hampstead town, N.H.
Kingston town, N.H.
Newton town, N.H.
Plaistow town, N.H.
Salem town, N.H.
Windham town, N.H.

Lawton, Okla.
Comanche County, Okla.

Lewiston-Auburn, Maine
Androscoggin County, Maine (part)
Auburn city, Maine
Lewiston city, Maine
Lisbon town, Maine

Lexington-Fayette, Ky.
Bourbon County, Ky.
Clark County, Ky.
Fayette County, Ky.
Jessamine County, Ky.
Scott County, Ky.
Woodford County, Ky.

Lima, Ohio
Allen County, Ohio
Auglaize County, Ohio
Putnam County, Ohio
Van Wert County, Ohio

Lincoln, Nebr.
Lancaster County, Nebr.

Little Rock-North Little Rock, Ark.
Pulaski County, Ark.
Saline County, Ark.

Long Branch-Asbury Park, N.J.
Monmouth County, N.J.

Longview-Marshall, Tex.[4]
Gregg County, Tex.
Harrison County, Tex.

Lorain-Elyria, Ohio
Lorain County, Ohio

Los Angeles-Long Beach, Calif.
Los Angeles County, Calif.

Louisville, Ky.-Ind.
Clark County, Ind.
Floyd County, Ind.
Bullitt County, Ky.
Jefferson County, Ky.
Oldham County, Ky.

Lowell, Mass.-N.H.
Middlesex County, Mass. (part)
Billerica town, Mass.
Chelmsford town, Mass.
Dracut town, Mass.
Lowell city, Mass.
Tewksbury town, Mass.
Tyngsborough town, Mass.
Westford town, Mass.

Hillsborough County, N.H. (part)
Pelham town, N.H.

Lubbock, Tex.
Lubbock County, Tex.

Lynchburg, Va.
Amherst County, Va.
Appomattox County, Va.
Campbell County, Va.
Lynchburg city, Va.[2]

Macon, Ga.
Bibb County, Ga.
Houston County, Ga.
Jones County, Ga.
Twiggs County, Ga.

Madison, Wis.
Dane County, Wis.

Manchester, N.H.
Hillsborough County, N.H. (part)
Bedford town, N.H.
Goffstown town, N.H.
Manchester city, N.H.

Merrimack County, N.H. (part)
Allenstown town, N.H.
Hooksett town, N.H.
Pembroke town, N.H.

Rockingham County, N.H. (part)
Derry town, N.H.
Londonderry town, N.H.

Mansfield, Ohio
Richland County, Ohio

McAllen-Pharr-Edinburg, Tex.
Hidalgo County, Tex.

Medford, Oreg.[1]
Jackson County, Oreg.

Melbourne-Titusville-Cocoa, Fla.
Brevard County, Fla.

Memphis, Tenn.-Ark.-Miss.
Crittenden County, Ark.
De Soto County, Miss.
Shelby County, Tenn.
Tipton County, Tenn.

Meriden, Conn.
New Haven County, Conn. (part)
Meriden city, Conn.

Miami, Fla.
Dade County, Fla.

Midland, Tex.
Midland County, Tex.

Milwaukee, Wis.
Milwaukee County, Wis.
Ozaukee County, Wis.
Washington County, Wis.
Waukesha County, Wis.

Minneapolis-St. Paul, Minn.-Wis.
Anoka County, Minn.
Carver County, Minn.
Chisago County, Minn.
Dakota County, Minn.
Hennepin County, Minn.

Ramsey County, Minn.
Scott County, Minn.
Washington County, Minn.
Wright County, Minn.
St. Croix County, Wis.

Mobile, Ala.
Baldwin County, Ala.
Mobile County, Ala.

Modesto, Calif.
Stanislaus County, Calif.

Monroe, La.
Ouachita Parish, La.

Montgomery, Ala.
Autauga County, Ala.
Elmore County, Ala.
Montgomery County, Ala.

Muncie, Ind.
Delaware County, Ind.

Muskegon-Norton Shores-Muskegon Heights, Mich.
Muskegon County, Mich.
Oceana County, Mich.

Nashua, N.H.
Hillsborough County, N.H. (part)
Amherst town, N.H.
Hudson town, N.H.
Merrimack town, N.H.
Milford town, N.H.
Nashua city, N.H.

Nashville-Davidson, Tenn.
Cheatham County, Tenn.
Davidson County, Tenn.
Dickson County, Tenn.
Robertson County, Tenn.
Rutherford County, Tenn.

Sumner County, Tenn.
Williamson County, Tenn.
Wilson County, Tenn.

Nassau-Suffolk, N.Y.
Nassau County, N.Y.
Suffolk County, N.Y.

New Bedford, Mass.
Bristol County, Mass. (part)
Acushnet town, Mass.
Dartmouth town, Mass.
Fairhaven town, Mass.
Freetown town, Mass.
New Bedford city, Mass.

Plymouth County, Mass. (part)
Lakeville town, Mass.
Marion town, Mass.
Mattapoisett town, Mass.

New Britain, Conn.
Hartford County, Conn. (part)
Berlin town, Conn.
New Britain city, Conn.
Plainville town, Conn.
Southington town, Conn.

New Brunswick-Perth Amboy-Sayreville, N.J.
Middlesex County, N.J.

New Haven-West Haven, Conn.
Middlesex County, Conn. (part)
Clinton town, Conn.

New Haven County, Conn. (part)
Bethany town, Conn.
Branford town, Conn.
East Haven town, Conn.
Guilford town, Conn.
Hamden town, Conn.

Madison town, Conn.
New Haven city, Conn.
North Branford town, Conn.
North Haven town, Conn.
Orange town, Conn.

Wallingford town, Conn.
West Haven city, Conn.
Woodbridge town, Conn.

New London-Norwich, Conn.-R.I.
Middlesex County, Conn. (part)
Fenwick borough, Conn.[3]
Old Saybrook town, Conn.

New London County, Conn. (part)
Bozrah town, Conn.
East Lyme town, Conn.
Griswold town balance, Conn.
Groton city, Conn.
Groton town balance, Conn.

Jewett City borough, Conn.
Ledyard town, Conn.
Lisbon town, Conn.
Montville town, Conn.
New London city, Conn.

See footnotes at end of appendix.

Standard Metropolitan Statistical Areas—Con.

New London-Norwich, Conn.-R.I.—Con.
New London County, Conn. (part)—Con.
Norwich city, Conn.
Old Lyme town, Conn.
Preston town, Conn.
Sprague town, Conn.
Stonington town, Conn.
Waterford town, Conn.

Washington County, R.I. (part)
Hopkinton town, R.I.
Westerly town, R.I.

New Orleans, La.
Jefferson Parish, La.
Orleans Parish, La.
St. Bernard Parish, La.
St. Tammany Parish, La.

New York, N.Y.-N.J.
Bergen County, N.J.
Bronx County, N.Y.
Kings County, N.Y.
New York County, N.Y.
Putnam County, N.Y.

Queens County, N.Y.
Richmond County, N.Y.
Rockland County, N.Y.
Westchester County, N.Y.

Newark, N.J.
Essex County, N.J.
Morris County, N.J.
Somerset County, N.J.
Union County, N.J.

Newark, Ohio[1]
Licking County, Ohio

Newburgh-Middletown, N.Y.[1]
Orange County, N.Y.

Newport News-Hampton, Va.
Gloucester County, Va.
James City County, Va.
York County, Va.
Hampton city, Va.[2]
Newport News city, Va.[2]
Poquoson city, Va.[2]
Williamsburg city, Va.[2]

Norfolk-Virginia Beach-Portsmouth, Va.-N.C.
Currituck County, N.C.
Chesapeake city, Va.[2]
Norfolk city, Va.[2]
Portsmouth city, Va.[2]
Suffolk city, Va.[2]
Virginia Beach city, Va.[2]

Northeast Pennsylvania
Lackawanna County, Pa.
Luzerne County, Pa.
Monroe County, Pa.

Norwalk, Conn.
Fairfield County, Conn. (part)
Norwalk city, Conn.
Weston town, Conn.
Westport town, Conn.
Wilton town, Conn.

Ocala, Fla.[1]
Marion County, Fla.

Odessa, Tex.
Ector County, Tex.

Oklahoma City, Okla.
Canadian County, Okla.
Cleveland County, Okla.
McClain County, Okla.
Oklahoma County, Okla.
Pottawatomie County, Okla.

Olympia, Wash.[1]
Thurston County, Wash.

Omaha, Nebr.-Iowa
Pottawattamie County, Iowa
Douglas County, Nebr.
Sarpy County, Nebr.

Orlando, Fla.
Orange County, Fla.
Osceola County, Fla.
Seminole County, Fla.

Owensboro, Ky.
Daviess County, Ky.

Oxnard-Simi Valley-Ventura, Calif.
Ventura County, Calif.

Panama City, Fla.
Bay County, Fla.

Parkersburg-Marietta, W. Va.-Ohio
Washington County, Ohio
Wirt County, W. Va.
Wood County, W. Va.

Pascagoula-Moss Point, Miss.
Jackson County, Miss.

Paterson-Clifton-Passaic, N.J.
Passaic County, N.J.

Pensacola, Fla.
Escambia County, Fla.
Santa Rosa County, Fla.

Peoria, Ill.
Peoria County, Ill.
Tazewell County, Ill.
Woodford County, Ill.

Petersburg-Colonial Heights-Hopewell, Va.
Dinwiddie County, Va.
Prince George County, Va.
Colonial Heights city, Va.[2]
Hopewell city, Va.[2]
Petersburg city, Va.[2]

Philadelphia, Pa.-N.J.
Burlington County, N.J.
Camden County, N.J.
Gloucester County, N.J.
Bucks County, Pa.
Chester County, Pa.

Delaware County, Pa.
Montgomery County, Pa.
Philadelphia County, Pa.

Phoenix, Ariz.
Maricopa County, Ariz.

Pine Bluff, Ark.
Jefferson County, Ark.

Pittsburgh, Pa.
Allegheny County, Pa.
Beaver County, Pa.
Washington County, Pa.
Westmoreland County, Pa.

Pittsfield, Mass.
Berkshire County, Mass. (part)
Adams town, Mass.
Cheshire town, Mass.
Dalton town, Mass.
Lanesborough town, Mass.
Lee town, Mass.

Lenox town, Mass.
Pittsfield city, Mass.
Stockbridge town, Mass.

Portland, Maine
Cumberland County, Maine (part)
Cape Elizabeth town, Maine
Cumberland town, Maine
Falmouth town, Maine
Freeport town, Maine
Gorham town, Maine

Portland, Maine—Con.
Cumberland County, Maine (part)—Con.
Portland city, Maine
Scarborough town, Maine
South Portland city, Maine
Westbrook city, Maine
Windham town, Maine
Yarmouth town, Maine

York County, Maine (part)
Old Orchard Beach town, Maine
Saco city, Maine

Portland, Oreg.-Wash.
Clackamas County, Oreg.
Multnomah County, Oreg.
Washington County, Oreg.
Clark County, Wash.

Portsmouth-Dover-Rochester, N.H.-Maine[1]
York County, Maine (part)
Berwick town, Maine
Eliot town, Maine
Kittery town, Maine
South Berwick town, Maine
York town, Maine

Rockingham County, N.H. (part)
Greenland town, N.H.
Hampton town, N.H.
New Castle town, N.H.
Newfields town, N.H.
Newington town, N.H.

Newmarket town, N.H.
North Hampton town, N.H.
Portsmouth city, N.H.
Rye town, N.H.

Strafford County, N.H. (part)
Barrington town, N.H.
Dover city, N.H.
Durham town, N.H.
Farmington town, N.H.
Lee town, N.H.

Madbury town, N.H.
Rochester city, N.H.
Rollinsford town, N.H.
Somersworth city, N.H.

Poughkeepsie, N.Y.
Dutchess County, N.Y.

Providence-Warwick-Pawtucket, R.I.-Mass.
Bristol County, Mass. (part)
Attleboro city, Mass.
North Attleborough town, Mass.
Norton town, Mass.
Rehoboth town, Mass.
Seekonk town, Mass.

Norfolk County, Mass. (part)
Plainville town, Mass.

Worcester County, Mass. (part)
Blackstone town, Mass.
Millville town, Mass.

Bristol County, R.I.
Barrington town, R.I.
Bristol town, R.I.
Warren town, R.I.

Kent County, R.I. (part)
Coventry town, R.I.
East Greenwich town, R.I.
Warwick city, R.I.
West Warwick town, R.I.

Newport County, R.I. (part)
Jamestown town, R.I.

Providence County, R.I. (part)
Burrillville town, R.I.
Central Falls city, R.I.
Cranston city, R.I.
Cumberland town, R.I.
East Providence city, R.I.

Johnston town, R.I.
Lincoln town, R.I.
North Providence town, R.I.
North Smithfield town, R.I.
Pawtucket city, R.I.

See footnotes at end of appendix.

Standard Metropolitan Statistical Areas—Con.

Providence-Warwick-Pawtucket, R.I.-Mass.—Con.
Providence County, R.I. (part)—Con.
Providence city, R.I.
Scituate town, R.I.
Smithfield town, R.I.
Woonsocket city, R.I.

Washington County, R.I. (part)
Narragansett town, R.I.
North Kingstown town, R.I.
South Kingstown town, R.I.

Provo-Orem, Utah
Utah County, Utah

Pueblo, Colo.
Pueblo County, Colo.

Racine, Wis.
Racine County, Wis.

Raleigh-Durham, N.C.
Durham County, N.C.
Orange County, N.C.
Wake County, N.C.

Reading, Pa.
Berks County, Pa.

Redding, Calif.[1]
Shasta County, Calif.

Reno, Nev.
Washoe County, Nev.

Richland-Kennewick-Pasco, Wash.[2]
Benton County, Wash.
Franklin County, Wash.

Richmond, Va.
Charles City County, Va.
Chesterfield County, Va.
Goochland County, Va.
Hanover County, Va.
Henrico County, Va.

New Kent County, Va.
Powhatan County, Va.
Richmond city, Va.[2]

Riverside-San Bernardino-Ontario, Calif.
Riverside County, Calif.
San Bernardino County, Calif.

Roanoke, Va.
Botetourt County, Va.
Craig County, Va.
Roanoke County, Va.
Roanoke city, Va.[2]
Salem city, Va.[2]

Rochester, Minn.
Olmsted County, Minn.

Rochester, N.Y.
Livingston County, N.Y.
Monroe County, N.Y.
Ontario County, N.Y.
Orleans County, N.Y.
Wayne County, N.Y.

Rockford, Ill.
Boone County, Ill.
Winnebago County, Ill.

Rock Hill, S.C.[1]
York County, S.C.

Sacramento, Calif.
Placer County, Calif.
Sacramento County, Calif.
Yolo County, Calif.

Saginaw, Mich.
Saginaw County, Mich.

St. Cloud, Minn.
Benton County, Minn.
Sherburne County, Minn.
Stearns County, Minn.

St. Joseph, Mo.
Andrew County, Mo.
Buchanan County, Mo.

St. Louis, Mo.-Ill.
Clinton County, Ill.
Madison County, Ill.
Monroe County, Ill.
St. Clair County, Ill.
Franklin County, Mo.

Jefferson County, Mo.
St. Charles County, Mo.
St. Louis County, Mo.
St. Louis city, Mo.[2]

Salem, Oreg.
Marion County, Oreg.
Polk County, Oreg.

Salinas-Seaside-Monterey, Calif.
Monterey County, Calif.

Salisbury-Concord, N.C.[1]
Cabarrus County, N.C.
Rowan County, N.C.

Salt Lake City-Ogden, Utah
Davis County, Utah
Salt Lake County, Utah
Tooele County, Utah
Weber County, Utah

San Angelo, Tex.
Tom Green County, Tex.

San Antonio, Tex.
Bexar County, Tex.
Comal County, Tex.
Guadalupe County, Tex.

San Diego, Calif.
San Diego County, Calif.

San Francisco-Oakland, Calif.
Alameda County, Calif.
Contra Costa County, Calif.
Marin County, Calif.
San Francisco County, Calif.
San Mateo County, Calif.

San Jose, Calif.
Santa Clara County, Calif.

Santa Barbara-Santa Maria-Lompoc, Calif.
Santa Barbara County, Calif.

Santa Cruz, Calif.
Santa Cruz County, Calif.

Santa Rosa, Calif.
Sonoma County, Calif.

Sarasota, Fla.
Sarasota County, Fla.

Savannah, Ga.
Bryan County, Ga.
Chatham County, Ga.
Effingham County, Ga.

Seattle-Everett, Wash.
King County, Wash.
Snohomish County, Wash.

Sharon, Pa.[1]
Mercer County, Pa.

Sheboygan, Wis.[1]
Sheboygan County, Wis.

Sherman-Denison, Tex.
Grayson County, Tex.

Shreveport, La.
Bossier Parish, La.
Caddo Parish, La.
Webster Parish, La.

Sioux City, Iowa-Nebr.
Woodbury County, Iowa
Dakota County, Nebr.

Sioux Falls, S. Dak.
Minnehaha County, S. Dak.

South Bend, Ind.
Marshall County, Ind.
St. Joseph County, Ind.

Spokane, Wash.
Spokane County, Wash.

Springfield, Ill.
Menard County, Ill.
Sangamon County, Ill.

Springfield, Mo.
Christian County, Mo.
Greene County, Mo.

Springfield, Ohio
Champaign County, Ohio
Clark County, Ohio

Springfield-Chicopee-Holyoke, Mass.-Conn.
Tolland County, Conn. (part)
Somers town, Conn.

Hampden County, Mass. (part)
Agawam town, Mass.
Chicopee city, Mass.
East Longmeadow town, Mass.
Hampden town, Mass.
Holyoke city, Mass.

Longmeadow town, Mass.
Ludlow town, Mass.
Monson town, Mass.
Palmer town, Mass.
Southwick town, Mass.

Springfield city, Mass.
West Springfield town, Mass.
Westfield city, Mass.
Wilbraham town, Mass.

Hampshire County, Mass. (part)
Belchertown town, Mass.
Easthampton town, Mass.
Granby town, Mass.
Hadley town, Mass.
Hatfield town, Mass.

Northampton city, Mass.
South Hadley town, Mass.
Southampton town, Mass.

Worcester County, Mass. (part)
Warren town, Mass.

Stamford, Conn.
Fairfield County, Conn. (part)
Darien town, Conn.
Greenwich town, Conn.
New Canaan town, Conn.
Stamford city, Conn.

State College, Pa.[1]
Centre County, Pa.

Steubenville-Weirton, Ohio-W. Va.
Jefferson County, Ohio
Brooke County, W. Va.
Hancock County, W. Va.

Stockton, Calif.
San Joaquin County, Calif.

Syracuse, N.Y.
Madison County, N.Y.
Onondaga County, N.Y.
Oswego County, N.Y.

Tacoma, Wash.
Pierce County, Wash.

Tallahassee, Fla.
Leon County, Fla.
Wakulla County, Fla.

Tampa-St. Petersburg, Fla.
Hillsborough County, Fla.
Pasco County, Fla.
Pinellas County, Fla.

Terre Haute, Ind.
Clay County, Ind.
Sullivan County, Ind.
Vermillion County, Ind.
Vigo County, Ind.

Texarkana, Tex.-Texarkana, Ark.
Little River County, Ark.
Miller County, Ark.
Bowie County, Tex.

See footnotes at end of appendix.

Standard Metropolitan Statistical Areas—Con.

Toledo, Ohio-Mich.
Monroe County, Mich.
Fulton County, Ohio
Lucas County, Ohio
Ottawa County, Ohio
Wood County, Ohio

Topeka, Kans.
Jefferson County, Kans.
Osage County, Kans.
Shawnee County, Kans.

Trenton, N.J.
Mercer County, N.J.

Tucson, Ariz.
Pima County, Ariz.

Tulsa, Okla.
Creek County, Okla.
Mayes County, Okla.
Osage County, Okla.
Rogers County, Okla.
Tulsa County, Okla.
Wagoner County, Okla.

Tuscaloosa, Ala.
Tuscaloosa County, Ala.

Tyler, Tex.
Smith County, Tex.

Utica-Rome, N.Y.
Herkimer County, N.Y.
Oneida County, N.Y.

Vallejo-Fairfield-Napa, Calif.
Napa County, Calif.
Solano County, Calif.

Victoria, Tex.[1]
Victoria County, Tex.

Vineland-Millville-Bridgeton, N.J.
Cumberland County, N.J.

Visalia-Tulare-Porterville, Calif.[1]
Tulare County, Calif.

Waco, Tex.
McLennan County, Tex.

Washington, D.C.-Md.-Va.
Washington, D.C.
Charles County, Md.
Montgomery County, Md.
Prince George's County, Md.
Arlington County, Va.

Fairfax County, Va.
Loudoun County, Va.
Prince William County, Va.
Alexandria city, Va.[2]
Fairfax city, Va.[2]

Falls Church city, Va.[2]
Manassas city, Va.[2]
Manassas Park city, Va.[2]

Waterbury, Conn.
Litchfield County, Conn. (part)
Thomaston town, Conn.
Watertown town, Conn.
Woodbury town, Conn.

New Haven County, Conn. (part)
Beacon Falls town, Conn.
Cheshire town, Conn.
Middlebury town, Conn.
Naugatuck borough, Conn.
Prospect town, Conn.

Southbury town, Conn.
Waterbury city, Conn.
Wolcott town, Conn.

Waterloo-Cedar Falls, Iowa
Black Hawk County, Iowa

Wausau, Wis.[1]
Marathon County, Wis.

West Palm Beach-Boca Raton, Fla.
Palm Beach County, Fla.

Wheeling, W. Va.-Ohio
Belmont County, Ohio
Marshall County, W. Va.
Ohio County, W. Va.

Wichita, Kans.
Butler County, Kans.
Sedgwick County, Kans.

Wichita Falls, Tex.
Clay County, Tex.
Wichita County, Tex.

Williamsport, Pa.
Lycoming County, Pa.

Wilmington, Del.-N.J.-Md.
New Castle County, Del.
Cecil County, Md.
Salem County, N.J.

Wilmington, N.C.
Brunswick County, N.C.
New Hanover County, N.C.

Worcester, Mass.
Worcester County, Mass. (part)
Auburn town, Mass.
Berlin town, Mass.
Boylston town, Mass.
Brookfield town, Mass.
Charlton town, Mass.

East Brookfield town, Mass.
Grafton town, Mass.
Holden town, Mass.
Leicester town, Mass.
Millbury town, Mass.

North Brookfield town, Mass.
Northborough town, Mass.
Northbridge town, Mass.
Oxford town, Mass.
Paxton town, Mass.

Shrewsbury town, Mass.
Spencer town, Mass.
Sterling town, Mass.
Sutton town, Mass.
Upton town, Mass.

Uxbridge town, Mass.
Webster town, Mass.
West Boylston town, Mass.
Westborough town, Mass.
Worcester city, Mass.

Yakima, Wash.
Yakima County, Wash.

York, Pa.
Adams County, Pa.
York County, Pa.

Youngstown-Warren, Ohio
Mahoning County, Ohio
Trumbull County, Ohio

Yuba City, Calif.[1]
Sutter County, Calif.
Yuba County, Calif.

[1] New SMSA since 1977 Economic Censuses.
[2] Independent of any county and considered a county equivalent.
[3] Milford town balance and Woodmont borough added since 1977 Economic Censuses.
[4] Muscogee County has been reinstated as a county. It replaced the county equivalent record for the independent city of Columbus.
[5] 1977 title was Fort Myers, Fla.
[6] 1977 title was Longview, Tex.
[7] Fenwick borough added since 1977 Economic Censuses.
[8] 1977 title was Richland-Kennewick, Wash.

APPENDIX E.
Percent of Revenue Based on Administrative Records and Estimation for the United States: 1982

Table E-1 Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text]

SIC code	Kind of business or operation	Percent of revenue‡ — From administrative records[1]	Percent of revenue‡ — Estimated[2]	SIC code	Kind of business or operation	Percent of revenue‡ — From administrative records[1]	Percent of revenue‡ — Estimated[2]
	Total	0	1	**805, 6, 9**	**Selected health services**	0	0
7011 pt., 7032, 704	**Hotels, camps, and membership lodging**	0	1	805	Nursing and personal care facilities	0	0
				8051	Skilled nursing care facilities	0	0
				8059	Nursing and personal care facilities, n.e.c.	0	0
7011 pt.	Hotels	0	1	806	Outpatient care facilities	0	1
7032	Sporting and recreational camps	0	0	809	Health and allied services, n.e.c.	0	0
704	Organization hotels and lodging houses, on membership basis	1	2	81	**Legal aid societies and similar legal services**	0	0
7391, 3, 7	**Research, testing, and consulting services**	0	1	823, 4, 9	**Selected educational services**	0	1
7391	Research and development laboratories	0	1	823	Libraries and information centers	0	0
7392	Management, consulting, and public relations services	0	1	824	Correspondence schools and vocational schools	0	1
7397	Testing laboratories and facilities	0	0	8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	0	1
				8243, 4	Data processing, business, and secretarial schools	0	0
792, 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	0	0	829	Schools and educational services, n.e.c.	1	1
				83	**Social services**	0	1
792	Producers, orchestras, and entertainers	0	0				
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	0	0	835	Child day care services	0	2
				832, 3, 6, 9	Other social services	0	1
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	0	0	832	Individual and family social services	0	1
				833	Job training and vocational rehabilitation services	0	1
				836	Residential care	0	1
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	0	0	839	Social services, n.e.c.	0	1
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	0	1	861, 2, 4, 9	**Selected membership organizations**	1	1
84	Noncommercial museums, art galleries, and botanical and zoological gardens	0	0	861	Business associations	1	1
8411	Noncommercial museums and art galleries	0	0	864	Civic, social, and fraternal associations	1	1
8421	Noncommercial arboreta, botanical and zoological gardens	0	0	862, 9	Other membership organizations	1	1
				862	Professional membership organizations	1	1
				869	Membership organizations, n.e.c.	1	2
7997	Membership sports and recreation clubs	1	0	882	**Noncommercial educational, scientific, and research organizations**	0	0
7999 pt.	Fairs	0	0				

‡ Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent.

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

APPENDIX F.
Establishments in Business at End of Year and Establishments in Business Any Time During Year for the United States: 1982

Table F-1 Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Number—		Revenue ($1,000)	Annual payroll ($1,000)	Paid employees for pay period including March 12 (number)
		Active any time during year	In business at end of year			
	Total	151 648	147 661	61 466 432	23 141 948	2 290 084
7011 pt., 7032, 704	Hotels, camps, and membership lodging	4 232	4 148	542 710	186 340	22 830
7391, 2, 7	Research, testing, and consulting services	992	959	2 604 063	1 200 790	53 560
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	11 081	10 539	6 668 384	2 106 261	213 631
805, 8, 9	Selected health services	10 213	10 010	10 882 300	5 106 519	476 234
805	Nursing and personal care facilities	3 056	3 048	4 940 159	2 097 242	283 232
806	Outpatient care facilities	4 965	4 739	4 202 214	1 658 783	108 828
808	Health and allied services, n.e.c.	2 262	2 225	1 639 927	942 494	84 066
81	Legal aid societies and similar legal services	1 343	1 303	442 186	261 864	14 462
823, 4, 9	Selected educational services	4 380	4 363	1 186 186	487 186	82 784
83	Social services	54 173	53 571	19 658 937	7 321 494	903 979
835	Child day care services	13 109	12 679	1 529 931	669 369	135 269
832, 3, 8, 9	Other social services	41 064	39 895	18 429 006	6 632 125	768 609
861, 2, 4, 9	Selected membership organizations	53 213	51 336	16 290 265	5 106 359	492 923
861	Business associations	12 407	12 108	4 640 116	1 487 800	80 174
864	Civic, social, and fraternal associations	36 659	35 457	8 271 122	2 077 873	295 792
862, 9	Other membership organizations	14 147	13 771	5 379 046	1 650 593	116 957
892	Noncommercial educational, scientific, and research organizations	2 036	1 946	2 904 500	977 456	49 873

APPENDIX G.

1982 Census of Service Industries

TAX-EXEMPT SERVICE ORGANIZATIONS (FIRMS)

United States Summary
And
States

U.S. Department of Commerce
Malcolm Baldrige, Secretary
Clarence J. Brown, Deputy Secretary
Sidney Jones, Under Secretary for Economic Affairs

BUREAU OF THE CENSUS
John G. Keane,
Director

BUREAU OF THE CENSUS
John G. Keane, Director
C. L. Kincannon, Deputy Director

Charles A. Waite, Associate Director for Economic Fields
John H. Berry, Assistant Director for Economic and Agriculture Censuses

BUSINESS DIVISION
Howard N. Hamilton, Chief

ACKNOWLEDGMENTS—Many persons participated in the various activities of the 1982 Census of Service Industries. Primary direction of the program was performed by **Shirley Kallek**, Associate Director for Economic Fields (until May 1983), **Charles A. Waite**, her successor and **Michael G. Farrell**, Assistant Director for Economic and Agriculture Censuses (until August 1984), and **John H. Berry**, his successor.

This report was prepared in the Business Division under the general direction of **Gerald F. Cranford**, Chief (until December 1983), and **Howard N. Hamilton**, his successor. **Bobby E. Russell**, Assistant Division Chief for Census Programs, was responsible for the overall planning and management of the census of service industries; he also coordinated Business Division's activities with other divisions.

Planning and implementing this report were under the direction of **Sidney O. Marcus**, Chief, Service Census Branch, with primary staff assistance by **Jack B. Moody**, **Rockwell Livingston**, **Leatrice D. Hines**, **Thomas E. Bell**, **Tom S. Hinman**, **Kathryn B. Cheza**, **Helen M. Reilly**, and **Donna L. Nafzinger**. **Alvin H. Barten**, Chief, Cross Industries Branch, with primary staff assistance by **Edward D. Walker**, coordinated activities, specifications, and procedures with the other economic censuses. Computer programs were developed under the general supervision of **Howard R. Dennis**, Assistant Division Chief for Data Processing. **William C. Wester**, Chief, Census Programming Branch, assisted by **Steven G. McCraith**, **Judith A. McKay**, **William E. Jagg**, and **Robert J. Hemmig**, was primarily responsible for planning and implementing the programs. The computer programs were developed by **Leonard S. Sammarco**, **Jane M. Jaworski**, **Ann Chen Liau**, **Janice S. Farquhar**, **Donald K. Salzman**, and **Christina Arledge**. **Emory G. Fuller** and **Pearl E. Young** were responsible for scheduling and control of computer processing. Quality control and sample design were under the direction of **Nash J. Monsour**, Assistant Division Chief for Research and Methodology, with primary staff assistance by **Joseph K. Garrett**, **Carl A. Konschnik**, and **Michael Z. Shimberg**. **Dorothy J. Reynolds**, Assistant Division Chief for Current Programs, provided valuable assistance in coordinating the current survey interface.

Systems and procedures for mailout, receipt, correspondence, data input, industry classification, other clerical processing, administrative record processing, and quality control, along with the associated electronic computer programs, were developed in the Economic Surveys Division, **W. Joel Richardson**, Chief.

Planning, design, review, and composition of report forms were performed in the Administrative Services Division, **Robert L. Kirkland**, Chief.

Publication planning, design, editorial review, composition, and printing procurement were performed in the Publications Services Division, **Raymond J. Koski**, Chief.

Geographic coding procedures and associated computer programs were developed in the Geography Division, **Robert W. Marx**, Chief.

Mailout preparation and receipt operations, clerical and analytical review activities, data keying, and geocoding review were performed in the Data Preparation Division, **Don L. Adams**, Chief.

Computer processing was performed in the Computer Services Division, **C. Thomas DiNenna**, Chief (until February 1984), and **John E. Halterman**, his successor.

Photocomposition programs for the statistical tables were developed in the Systems Support Division, **Larry J. Patin**, Chief (until October 1983), and **Arnold E. Levin**, his successor.

The overall planning and review of the census operations were performed by the staff of the office of the Assistant Director for Economic and Agriculture Censuses.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

If you have any questions concerning the statistics in this report, call (301) 763-7039.

Board of Directors

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Staff: Virginia A. Hodgkinson, Executive Director; Linda G. Johnson, Assistant to the Executive Director.

Adjunct Staff: Wilson C. Levis, Senior Consultant; Russy Sumariwalla, Senior Consultant; Harold R. Helsing, Assistant Treasurer.